



# International Tax Provisions of the 2017 Act: Planning to Reduce Gilti

<https://www.youtube.com/watch?v=FKwQPZtX5o>

You can't defer from U.S. tax the income that your foreign subsidiary earned in excess of 10% of depreciable assets – that income is taxable as Global Intangible Low-Taxed Income or "GILTI". This video shows two techniques for reducing the impact of U.S. tax on GILTI.

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