

Technical Bulletin TB-85, *Tax Conformity to IRC §951A (GILTI) and IRC §250 (FDII)*, is obsolete.

The Division of Taxation has made a decision to revise the allocation methodology of Global Intangible Low-Taxed Income and Foreign Derived Intangible Income from the gross domestic product methodology. Information can be found in **TB-92**, *Sourcing IRC §951A (GILTI) and IRC §250 (FDII)*, which replaced TB-85(R).