

The components of the provision (benefit) for income taxes were:

(Millions of dollars)	Years ended December 31,		
	2020	2019	2018
Current tax provision (benefit):			
U.S. ¹	\$ 18	\$ 405	\$ 179
Non-U.S.	1,031	1,261	1,291
State (U.S.)	31	52	8
	<u>1,080</u>	<u>1,718</u>	<u>1,478</u>
Deferred tax provision (benefit):			
U.S. ¹	(44)	17	298
Non-U.S.	(34)	(7)	4
State (U.S.)	4	18	(82)
	<u>(74)</u>	<u>28</u>	<u>220</u>
Total provision (benefit) for income taxes	<u>\$ 1,006</u>	<u>\$ 1,746</u>	<u>\$ 1,698</u>

¹ Includes U.S. taxes related to non-U.S. earnings. We account for U.S. taxes on global intangible low-taxed income as a period cost.

We paid net income tax and related interest of \$1,311 million, \$1,847 million and \$1,429 million in 2020, 2019 and 2018, respectively.

Accounting for income taxes under U.S. GAAP requires that individual tax-paying entities of the company offset all deferred tax liabilities and assets within each particular tax jurisdiction and present them as a noncurrent deferred tax liability or asset in the Consolidated Financial Position. Amounts in different tax jurisdictions cannot be offset against each other. The amount of deferred income taxes at December 31, included on the following lines in Statement 3, were as follows:

(Millions of dollars)	December 31,	
	2020	2019
Assets:		
Noncurrent deferred and refundable income taxes	\$ 1,358	\$ 1,324
Liabilities:		
Other liabilities	418	414
Deferred income taxes—net	<u>\$ 940</u>	<u>\$ 910</u>