

Name of estate or trust

Employer Identification number

**Part I** Fiduciary's Share of Alternative Minimum Taxable Income

<b>1</b>	Adjusted total income or (loss) (from Form 1041, line 17)		<b>1</b>	
<b>2</b>	Net operating loss deduction (Do not enter as a negative amount.)		<b>2</b>	
<b>3</b>	Add lines 1 and 2		<b>3</b>	
<b>4a</b>	Interest	<b>4a</b>		
<b>b</b>	Taxes	<b>4b</b>		
<b>c</b>	Miscellaneous itemized deductions (from Form 1041, line 15b)	<b>4c</b>		
<b>d</b>	Refund of taxes	<b>4d</b> ( )		
<b>e</b>	Combine lines 4a through 4d		<b>4e</b>	
<b>5</b>	Adjustments:			
<b>a</b>	Depreciation of property placed in service after 1986	<b>5a</b>		
<b>b</b>	Circulation and research and experimental expenditures paid or incurred after 1986	<b>5b</b>		
<b>c</b>	Mining exploration and development costs paid or incurred after 1986	<b>5c</b>		
<b>d</b>	Long-term contracts entered into after February 28, 1986	<b>5d</b>		
<b>e</b>	Pollution control facilities placed in service after 1986	<b>5e</b>		
<b>f</b>	Installment sales of certain property	<b>5f</b>		
<b>g</b>	Adjusted gain or loss	<b>5g</b>		
<b>h</b>	Certain loss limitations	<b>5h</b>		
<b>i</b>	Tax shelter farm activities	<b>5i</b>		
<b>j</b>	Passive activities	<b>5j</b>		
<b>k</b>	Beneficiaries of other estates or trusts	<b>5k</b>		
<b>l</b>	Combine lines 5a through 5k		<b>5l</b>	
<b>6</b>	Tax preference items:			
<b>a</b>	Appreciated property charitable deduction	<b>6a</b>		
<b>b</b>	Tax-exempt interest from private activity bonds issued after August 7, 1986	<b>6b</b>		
<b>c</b>	Depletion	<b>6c</b>		
<b>d</b>	Combine lines 6a through 6c			<b>6d</b>
<b>7</b>	Other items of tax preference:			
<b>a</b>	Accelerated depreciation of real property placed in service before 1987	<b>7a</b>		
<b>b</b>	Accelerated depreciation of leased personal property placed in service before 1987	<b>7b</b>		
<b>c</b>	Amortization of certified pollution control facilities placed in service before 1987	<b>7c</b>		
<b>d</b>	Intangible drilling costs	<b>7d</b>		
<b>e</b>	Combine lines 7a through 7d			<b>7e</b>
<b>8</b>	Add lines 3, 4e, 5l, 6d, and 7e		<b>8</b>	
<b>9a</b>	Adjustment based on energy preferences	<b>9a</b>		
<b>b</b>	Alternative tax net operating loss deduction (see instructions for limitations)	<b>9b</b>		
<b>c</b>	Add lines 9a and 9b		<b>9c</b>	
<b>10</b>	Adjusted alternative minimum taxable income (line 8 less line 9c). Enter here and on line 13 <b>Note:</b> Complete Part II before proceeding with line 11.		<b>10</b>	
<b>11a</b>	Income distribution deduction from line 27	<b>11a</b>		
<b>b</b>	Estate tax deduction (from Form 1041, line 19)	<b>11b</b>		
<b>c</b>	Add lines 11a and 11b		<b>11c</b>	
<b>12</b>	Fiduciary's share of alternative minimum taxable income (line 10 less line 11c)		<b>12</b>	

**Part II Income Distribution Deduction on a Minimum Tax Basis**

13	Adjusted alternative minimum taxable income (from line 10) . . . . .	13	
14	Adjusted tax-exempt interest (other than amounts included in line 6b) . . . . .	14	
15	Net capital gain from Schedule D (Form 1041), line 17, column (a) (If a loss, enter -0-.) . . . . .	15	
16	Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, Form 1041, line 4) . . . . .	16	
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (from Schedule A, Form 1041, line 1) . . . . .	17	
18	Capital gains computed on a minimum tax basis included in line 10 . . . . .	18	( )
19	Capital losses computed on a minimum tax basis included in line 10 (Do not enter as a negative amount.) . . . . .	19	
20	Distributable net alternative minimum taxable income (DNAMTI) (combine lines 13 through 19) . . . . .	20	
21	Income required to be distributed currently . . . . .	21	
22	Other amounts paid, credited, or required to be distributed . . . . .	22	
23	Total distributions (add lines 21 and 22) . . . . .	23	
24	Tax-exempt income included on line 23 (other than amounts included in line 6b) . . . . .	24	
25	Tentative income distribution deduction on a minimum tax basis (line 23 less line 24) . . . . .	25	
26	Tentative income distribution deduction on a minimum tax basis (line 20 less line 14) . . . . .	26	
27	Income distribution deduction on a minimum tax basis (Enter the smaller of line 25 or line 26.) Enter here and on line 11a . . . . .	27	

**Part III Computation of Alternative Minimum Tax**

<b>Note:</b> If line 12 is \$20,000 or less, you are not liable for the alternative minimum tax.			
28	Enter amount from line 12 . . . . .	28	
29	Exemption amount . . . . .	29	\$20,000
30	Phase-out of exemption amount . . . . .	30	\$75,000
31	Line 28 less line 30 (If zero or less, enter -0-.) . . . . .	31	
32	Multiply line 31 by 25% (.25) . . . . .	32	
33	Line 29 less line 32 (If zero or less, enter -0-.) . . . . .	33	
34	Line 28 less line 33 . . . . .	34	
35	Multiply line 34 by 24% (.24) . . . . .	35	
36	Alternative minimum foreign tax credit (see instructions) . . . . .	36	
37	Tentative minimum tax (line 35 less line 36) . . . . .	37	
38a	Regular tax before credits (see instructions) . . . . .	38a	
b	Section 644 tax (from line 1b, Schedule G, Form 1041) . . . . .	38b	
c	Add lines 38a and 38b . . . . .	38c	
39	Alternative minimum tax (line 37 less line 38c). Enter here and on line 6, Schedule G, Form 1041	39	