

<p>9 Enter the amount from line 8 (alternative minimum taxable income)</p>	9		
<p>10 Exemption phase-out computation (if line 9 is \$310,000 or more, skip lines 10a and 10b and enter -0- on line 10c):</p>			
<p>a Subtract \$150,000 from line 9 (if you are completing this line for a member of a controlled group of corporations, see instructions). If the result is zero or less, enter -0-</p>		10a	
<p>b Multiply line 10a by 25%</p>		10b	
<p>c Exemption. Subtract line 10b from \$40,000 (if you are completing this line for a member of a controlled group of corporations, see instructions). If the result is zero or less, enter -0-</p>	10c		
<p>11 Subtract line 10c from line 9. If the result is zero or less, enter -0-</p>	11		
<p>12 Multiply line 11 by 20%</p>	12		
<p>13 Alternative minimum tax foreign tax credit. (See instructions for limitations.)</p>	13		
<p>14 Tentative minimum tax. Subtract line 13 from line 12</p>	14		
<p>15 Regular tax liability before all credits except the foreign tax credit and possessions tax credit</p>	15		
<p>16 Alternative minimum tax. Subtract line 15 from line 14. If the result is zero or less, enter -0-. Also enter the result on the line provided on the corporation's income tax return (e.g., if you are filing Form 1120 for 1993, enter this amount on line 9a, Schedule J)</p>			
<p>17 Environmental tax. Subtract \$2,000,000 from line 6 (computed without regard to the corporation's environmental tax deduction) and multiply the excess, if any, by 0.12% (.0012). Enter the result here and on the line provided on the corporation's income tax return (e.g., if you are filing Form 1120 for 1993, enter this amount on line 9b, Schedule J). If you are completing this line for a member of a controlled group of corporations, see instructions.</p>			