

Name of estate or trust

Employer identification number

Part I Fiduciary's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1
2	Net operating loss deduction (Do not enter as a negative amount.)	2
3	Add lines 1 and 2	3
4a	Interest	4e
4b	Taxes	
4c	Miscellaneous itemized deductions (from Form 1041, line 15b)	
4d	Refund of taxes ()	
e	Combine lines 4a through 4d	4e
5	Adjustments:	5l
a	Depreciation of property placed in service after 1986	
b	Circulation and research and experimental expenditures paid or incurred after 1986	
5b		
c	Mining exploration and development costs paid or incurred after 1986	
5c		
d	Long-term contracts entered into after February 28, 1986	
5d		
e	Pollution control facilities placed in service after 1986	
5e		
f	Installment sales of certain property	
5f		
g	Adjusted gain or loss	
5g		
h	Certain loss limitations	
5h		
i	Tax shelter farm activities	
5i		
j	Passive activities	
5j		
k	Beneficiaries of other estates or trusts	
5k		
l	Combine lines 5a through 5k	5l
6	Tax preference items:	6d
a	Appreciated property charitable deduction	
6a		
b	Tax-exempt interest from private activity bonds issued after August 7, 1986	
6b		
c	Depletion	
6c		
d	Combine lines 6a through 6c	6d
7	Other items of tax preference:	7e
a	Accelerated depreciation of real property placed in service before 1987	
7a		
b	Accelerated depreciation of leased personal property placed in service before 1987	
7b		
c	Amortization of certified pollution control facilities placed in service before 1987	
7c		
d	Intangible drilling costs	
7d		
e	Combine lines 7a through 7d	7e
8	Add lines 3, 4e, 5l, 6d, and 7e	8
9	Alternative tax net operating loss deduction (not more than 90% of line 8)	9
10	Adjusted alternative minimum taxable income (line 8 less line 9). Enter here and on line 13	10
Note: Complete Part II before proceeding with line 11.		
11a	Income distribution deduction from line 27	11c
11a		
b	Estate tax deduction (from Form 1041, line 19)	
11b		
c	Add lines 11a and 11b	11c
12	Fiduciary's share of alternative minimum taxable income (line 10 less line 11c)	12

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 zero.)	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 (line 23 less line 24)	25	
26	Tentative income distribution deduction (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

Note: 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 zero.)	31	
32	Multiply line 31 by 25% (.25)	32	
33	Line 29 less line 32 (If zero or less, enter zero.)	33	
34	Line 28 less line 33	34	
35	Multiply line 34 by 21% (.21)	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	