			4			
transmitted all R text files for this cycle update?	I.R.S. SPECIFICATIONS	TO BE RE	EMOVED BEFORE PRINTING	Action	Date	Signature
	INSTRUCTIONS TO PRINTERS FORM 1120-W, PAGE 1 of 8 MARGINS: TOP 13mm (½"), CENTER SIDES. PAPER: WHITE WRITING, SUB. 20.		PRINTS: HEAD TO HEAD INK: BLACK	O.K. to print		
	FLAT SIZE: 648mm (25½ ") × 279 PERFORATE: ON FOLDS) 216mm (8½ ") × 279mm (11")	Revised proofs			
	DO NOT PRINT — DO NOT	requested				

CUMULATIVE CHANGES

APPROVED FOR TPCC CHAIRPERSON AS CORRECTED Joan McAlpine 12/19/2008

Form	Estimated Tax for Corporations						ļ	OMB No. 1545-0975	
((WORKSHEET) For calendar year 2009, or tax year beginning, 2009, and ending, 20						, 20		200 0
Interna		-		ation's records—Do <i>n</i>	ot send to th	e Internal	Revenue Service	ə.)	
Pa									
1 2 3	Taxable income expect Qualified personal ser go to line 14. Member Enter the smaller of li Multiply line 2 by 15%	vice corporat rs of a contro ne 1 or \$50,0	tions olled 000	(defined in the instru group, see instructio	ctions), skip ns.	2	rough 13 and	3	8
4 5 6	Subtract line 2 from lin Enter the smaller of lin Multiply line 5 by 25%	ne 4 or \$25,	000		· · · E	4 5	\mathbf{O}	6	
7 8	Subtract line 5 from line Enter the smaller of line smaller	ne 4 ne 7 or \$9,9	 25,00			7 8			
9 10	Multiply line 8 by 34% Subtract line 8 from li	ne 7			L	10		9 11	
11 12	Multiply line 10 by 35 th If line 1 is greater that (b) \$11,750. Otherwise	n \$100,000,	enter	the smaller of (a) 5	% of the ex	cess over	\$100,000 or	12	
13	If line 1 is greater that or (b) \$100,000. Other	n \$15 million	, ente	er the smaller of (a)	3% of the e	xcess ove	r \$15 million	13	
14	Add lines 3, 6, 9, and 11	l through 13. ((Quali	fied personal service c	orporations,	multiply lin	e 1 by 35%.)	14	
15	Alternative tax. If the c from line 37 here. Oth							15	
16	Enter smaller of line 1	4 or line 15	<u> </u>					16	
17	Alternative minimum t			ns)				17	
18	Total. If the corporation	has qualified	timbe	e <mark>r gain, add lines 16 an</mark>	d 17. Otherwi	ise, add lin	es 14 and 17	18	
19	Tax credits (see instru	ictions)						19	
20	Subtract line 19 from	line 18						20	
21	Other taxes (see instru	uctions) .						21	
22	Total tax. Add lines 2	0 and 21 .						22	
23 24	Subtract line 23 from line 22. Note: If the result is less than \$500, the corporation is not required							23	
2 5a	 to make estimated tax payments Enter the tax shown on the corporation's 2008 tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 24 on line 25b 					24 25a			
b	Enter the smaller of li amount from line 24		25a.	If the corporation is	required to	skip line 2	5a, enter the	25b	
		Г		(a)	(b)		(c)		(d)
26	Installment due da instructions)	ites (see ►	26						
27	installment method or seasonal installment me a "large corporation"	olumns (a) corporation d income r adjusted ethod or is	27						

For Paperwork Reduction Act Notice, see instructions.

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 I.R.S. SPECIFICATIONS
 TO BE REMOVED BEFORE PRINTING

 INSTRUCTIONS TO PRINTERS
 FORM 1120-W, PAGE 2 of 8

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 FLAT SIZE: 648mm (25½") × 279mm (11") FOLD TO 216mm (8½") × 279mm (11")

 PERFORATE: ON FOLDS

 DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Part II Alternative Tax for Corporations with Qualified Timber Gain. Complete Part II only if the corporation has qualified timber gain under section 1201(b). Regulated investment companies (RICs), see instructions. 28 Enter qualified timber gain (as defined in section 1201(b)(2)) 28 29 Enter net capital gain 29 30 Enter the smallest of: (a) the amount on line 28; (b) the amount on line 29; or (c) the amount on Part I, line 1 31 31 Multiply line 30 by 15% 31 32 Subtract line 30 from Part I, line 1 32 33 Enter the tax on line 32 using the same steps used to figure the tax on page 1, Part I, line 14 33 34 Add lines 30 and 32 34 35 Subtract line 34 from Part I, line 1. If zero or less, enter -0- 35 36 Multiply line 35 by 35% 36	Form	1120-W (WORKSHEET) 2009	Page	2
29 Enter the capital gain 29 30 Enter the smallest of: (a) the amount on line 28; (b) the amount on line 29; or (c) the amount on part I, line 1 30 31 Multiply line 30 by 15% 31 32 Subtract line 30 from Part I, line 1 32 33 Enter the tax on line 32 using the same steps used to figure the tax on page 1, Part I, line 14 33 34 Add lines 30 and 32 34 35 Subtract line 34 from Part I, line 1. If zero or less, enter -0- 35	Pa		- ,	
20 Enter the smallest of: (a) the amount on line 28; (b) the amount on line 29; or (c) the amount on Part I, line 1 30 Part I, line 1 31 30 32 31 33 Multiply line 30 by 15% 34 Add lines 30 and 32 35 Subtract line 34 from Part I, line 1. If zero or less, enter -0-	28	Enter qualified timber gain (as defined in section 1201(b)(2))	28	
32 Subtract line 30 from Part I, line 1 32 33 Enter the tax on line 32 using the same steps used to figure the tax on page 1, Part I, line 14 33 34 Add lines 30 and 32 34 35 Subtract line 34 from Part I, line 1. If zero or less, enter -0- 35		Enter the smallest of: (a) the amount on line 28; (b) the amount on line 29; or (c) the amount on		
32 Subtract line 30 from Part I, line 1. If zero or less, enter -0- 33 34 34 Add lines 30 and 32 32 34 35 Subtract line 34 from Part I, line 1. If zero or less, enter -0- 35	31	Multiply line 30 by 15%	31	
34 Add lines 30 and 32	32			
35 Subtract line 34 from Part I, line 1. If zero or less, enter -0- 35 35	33	Enter the tax on line 32 using the same steps used to figure the tax on page 1, Part I, line 14		
	34	Add lines 30 and 32		
36 Multiply line 35 by 35%	35	Subtract line 34 from Part I, line 1. If zero or less, enter -0	35	
	36	Multiply line 35 by 35%	36	
37 Add lines 31, 33, and 36. Enter here and on Part I, line 15	<u>37</u>	Add lines 31, 33, and 36. Enter here and on Part I, line 15	0.	09)