

Part I Estimated Tax Computation

1	Taxable income expected for the tax year	1				
	Qualified personal service corporations (defined in the instructions), skip lines 2 through 13 and go to line 14. Members of a controlled group, see instructions.					
2	Enter the smaller of line 1 or \$50,000	2				
3	Multiply line 2 by 15%			3		
4	Subtract line 2 from line 1	4				
5	Enter the smaller of line 4 or \$25,000	5				
6	Multiply line 5 by 25%			6		
7	Subtract line 5 from line 4	7				
8	Enter the smaller of line 7 or \$9,925,000	8				
9	Multiply line 8 by 34%			9		
10	Subtract line 8 from line 7	10				
11	Multiply line 10 by 35%			11		
12	If line 1 is greater than \$100,000, enter the smaller of (a) 5% of the excess over \$100,000 or (b) \$11,750. Otherwise, enter -0-			12		
13	If line 1 is greater than \$15 million, enter the smaller of (a) 3% of the excess over \$15 million or (b) \$100,000. Otherwise, enter -0-			13		
14	Add lines 3, 6, 9, and 11 through 13. (Qualified personal service corporations, multiply line 1 by 35%.)			14		
15	Alternative tax. If the corporation has qualified timber gain, complete Part II and enter the amount from line 37 here. Otherwise, skip lines 15 and 16 and go to line 17			15		
16	Enter smaller of line 14 or line 15			16		
17	Alternative minimum tax (see instructions)			17		
18	Total. If the corporation has qualified timber gain, add lines 16 and 17. Otherwise, add lines 14 and 17			18		
19	Tax credits (see instructions)			19		
20	Subtract line 19 from line 18			20		
21	Other taxes (see instructions)			21		
22	Total tax. Add lines 20 and 21			22		
23	Credit for federal tax paid on fuels (see instructions)			23		
24	Subtract line 23 from line 22. Note: If the result is less than \$500, the corporation is not required to make estimated tax payments			24		
25a	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			25a		
b	Enter the smaller of line 24 or line 25a. If the corporation is required to skip line 25a, enter the amount from line 24			25b		
			(a)	(b)	(c)	(d)
26	Installment due dates (see instructions) ▶	26				
27	Required installments. Enter 25% of line 25b in columns (a) through (d) unless the corporation uses the annualized income installment method or adjusted seasonal installment method or is a "large corporation" (see instructions)	27				

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	30	
31	Multiply line 30 by 15%	31	
32	Subtract line 29 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	
37	Add lines 31, 33, and 36. Enter here and on Part I, line 15	37	