SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2009

Department of the Treasury Internal Revenue Service

► Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

Name of estate or trust Employer		mployer ider	identification number		
Part					
1	Adjusted total income or (loss) (from Form 1041, line 17)	_			
2	Interest				
3	Taxes				
4	Miscellaneous itemized deductions (from Form 1041, line 15b)		1.		
5	Refund of taxes				
6	Depletion (difference between regular tax and AMT)		_		
7	Net operating loss deduction. Enter as a positive amount				
8	Interest from specified private activity bonds exempt from the regular tax	8			
9	Qualified small business stock (see page 2 of the instructions)	9			
10	Exercise of incentive stock options (excess of AMT income over regular tax income)				
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)				
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)				
13 14	Disposition of property (difference between AMT and regular tax gain or loss)				
15	Passive activities (difference between AMT and regular tax income or loss)				
16	Loss limitations (difference between AMT and regular tax income or loss)				
17	Circulation costs (difference between regular tax and AMT)				
18	Long-term contracts (difference between AMT and regular tax income)				
19	Mining costs (difference between regular tax and AMT)				
20	Research and experimental costs (difference between regular tax and AMT)				
21	Income from certain installment sales before January 1, 1987		-)	
22	Intangible drilling costs preference				
23	Other adjustments, including income-based related adjustments				
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies		-)	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	<i>'</i>			
	Note: Complete Part II below before going to line 26.				
26	Income distribution deduction from Part II, line 44				
27	Estate tax deduction (from Form 1041, line 19)				
28	Add lines 26 and 27	28	;		
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29)		
	If line 29 is:		•	•	
	• \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or				
	trust is not liable for the alternative minimum tax.				
	● Over \$22,500, but less than \$165,000, go to line 45.				
	• \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.				
Part			1		
30	Adjusted alternative minimum taxable income (see page 6 of the instructions)				
31	Adjusted tax-exempt interest (other than amounts included on line 8)		_		
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0		2		
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for chari				
24	purposes (from Form 1041, Schedule A, line 4)		3		
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see		.		
0.5	6 of the instructions)		1.		
35	Capital gains computed on a minimum tax basis included on line 25				
36 27	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amo)		
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through		,		
20	If zero or less, enter -0				
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)				
39 40	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line Total distributions, Add lines 38 and 39	· —			
40 41	Total distributions. Add lines 38 and 39		_		
41 42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40				
74	Terranive moonte distribution deduction on a millimum tax basis. Subtract line 41 HOIH ille 40	42	• 1		

Schedule I (Form 1041) (2009)

Part	Il Income Distribution Deduction on a Minimum Tax Basis (continued)			
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37.			T
	If zero or less, enter -0	43		
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43.			
	Enter here and on line 26	44		
Part				
45	Exemption amount	45	\$22,500	00
46	Enter the amount from line 29	_		
47	Phase-out of exemption amount			
48	Subtract line 47 from line 46. If zero or less, enter -0	40		
49 50	Multiply line 48 by 25% (.25)	49		+-
50 51		50 51		+-
51 52	Subtract line 50 from line 46	31		+-
J Z	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if			
	necessary). Otherwise, if line 51 is—			
	• \$175,000 or less, multiply line 51 by 26% (.26).			
	• Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52		
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53		\top
54	Tentative minimum tax. Subtract line 53 from line 52	54		
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55		
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and			T
	on Form 1041, Schedule G, line 1c	56		
Part	<u> </u>			
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet,			
	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.			
57	Enter the amount from line 51	57		+
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the			
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary) 58			
5 0				
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2)			
	(as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax	-		
00	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and			
	59 and enter the smaller of that result or the amount from line 10 of the			
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary) 60			
61	Enter the smaller of line 57 or line 60	61		
62	Subtract line 61 from line 57	62		
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28%			
	(.28) and subtract \$3,500 from the result	63		
64	Maximum amount subject to the 0% rate			
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax			
	Worksheet on page 27 of the Instructions for Form 1041, whichever			
	applies (as figured for the regular tax). If you did not complete			
66	Schedule D or either worksheet for the regular tax, enter -0	-		
66 67	Subtract line 65 from line 64. If zero or less, enter -0			
68	Enter the smaller of line 66 or line 67	-		
69	Subtract line 68 from line 67			
70	Multiply line 69 by 15% (.15)	70		1
- •	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.			+-
71	Subtract line 67 from line 61			
72	Multiply line 71 by 25% (.25)	72		
73	Add lines 63, 70, and 72	73		I
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28%			
	(.28) and subtract \$3,500 from the result	74		
75	Enter the smaller of line 73 or line 74 here and on line 52	75		