## **SCHEDULE I** (Form 1041)

## **Alternative Minimum Tax—Estates and Trusts**

OMB No. 1545-0092

Department of the Treasury Internal Revenue Service Name of estate or trust

► Attach to Form 1041. ► Go to www.irs.gov/Form1041 for instructions and the latest information.	2017	8
Employer identif	ntification number	

Part	Estate's or Trust's Share of Alternative Minimum Taxable Income		—
		1	—
1	Adjusted total income or (loss) (from Form 1041, line 17)	2	_
2	Interest Other	3	_
3 4	Takes	4	—
5	Miscellaneous itemized deductions (from Form 1041, line 15e) 1	5 (	7
6	Depletion (difference between regular tax and AMT)	6	<u></u>
7	Net operating loss deduction. Enter as a positive amount	7	_
8	Interest from specified private activity bonds exempt from the regular tax	8	_
9	Qualified small business stock (see instructions)	9	—
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	_
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	_
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	_
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	_
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	_
15	Passive activities (difference between AMT and regular tax income or loss)	15	_
16	Loss limitations (difference between AMT and regular tax income or loss)	16	_
17	Circulation costs (difference between regular tax and AMT)	17	_
18	Long-term contracts (difference between AMT and regular tax income)	18	_
19	Mining costs (difference between regular tax and AMT)	19	_
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21 (	)
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) .	24 (	_)
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	_
	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 If line 29 is: 24,600	29	_
	• \$24,100 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or		
	trust isn't liable for the alternative minimum tax.		
	• Over \$24,100, but less than \$176,850, go to line 45.		
	• \$176,850 or more, enter the amount from line 29 on line 51 and go to line 52.		
Part			_
30	Adjusted alternative minimum taxable income (see instructions)	30	_
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	_
32	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0	32	_
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable		_
	purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see		
	instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35 (	)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	_
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36.		
	If zero or less, enter -0	37	_
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	_
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	_
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	_
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	_

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Exemption amount  Enter the amount from line 29  Subtract line 47 from line 48. If zero or less, enter -0-  Subtract line 49 from line 48. If zero or less, enter -0-  Subtract line 49 from line 48. If zero or less, enter -0-  Subtract line 49 from line 48. If zero or less, enter -0-  Subtract line 49 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter -0-  Subtract line 50 from line 48. If zero or less, enter subtline subtract line 52 from line 53 from line 52 form line 53 from line 52  Alternative minimum tax. Subtract line 53 from line 54. If zero re less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)  Alternative minimum tax. Subtract line 54 from line 54. If zero re less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)  Alternative minimum tax. Subtract line 54 from line 54. If zero re less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule D, and the subtract line 54 from line 54. If zero re less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule D, and the subtract line 54 from line 54. If zero re less, enter -0 Enter here and on Form 1041, Schedule D (Form 1041), line 26, line 13 of the Schedule D (Form 1041), line 26, line 13 of the Schedule D (Form 1041), line 140 of	Part	Income Distribution Deduction on a Minimum Tax Basis (continued)		•	
### Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37			
Enter here and on line 26.  44   Stemption amount   45   \$24,600   24   46   46   47   \$36,440   24   46   47   48   48   48   48   48   48   48		If zero or less, enter -0	43		
## Stemption amount	44				
Exemption amount.  46 Exter the amount from line 29  47 Phase-out of exemption amount  47 \$60.450.00  24.600  25.000  26.000  26.000  27.600  28.0000		Enter here and on line 26	44		
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- 49 Multiply line 48 by 25% (0.25) 50 Subtract line 94 from line 46. If zero or less, enter -0- 51 Subtract line 95 from line 46. If zero or less, enter -0- 52 Go to Part IV of Schedule 1 to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 or column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is = 191,100 \$\$187.800.0 less, multiply line 51 by 28% (0.28) and subtract \$\$3,756.from the result 52 Atternative minimum foreign tax credit (see instructions) 53 Atternative minimum fax. Subtract line 52 from line 52 54 Fentative minimum tax. Subtract line 55 from line 52 55 Atternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0. Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 65 Atternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0. Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 65 Atternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0. Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule D (minus any foreign tax credit f	Part	81,900			
47 Phase-out of exemption amount 48 Subtract line 47 from line 46. If zero or less, enter -0- 48 Multiply line 48 by 25% (0.25) 50 Subtract line 49 from line 46. If zero or less, enter -0- 51 Subtract line 50 from line 46. 52 Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, line 54 is = [91,100] 53 **187,890.or** less, multiply line 51 by 28% (0.28) and subtract \$3,759.from the result 54 Tentative minimum foreign tax credit (see instructions) 55 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 56 Alternative minimum tax. Subtract line 53 from line 52 57 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 58 Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0. Enter here and no Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 58 Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0. Enter here and no Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 57 Enter the amount from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 58 Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, if necessary.  59 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D of the tervelule Tax Worksheet in t	45		45	\$ <del>24,10</del> 0	00
Subtract line 47 from line 46. If zero or less, enter -0-  Multiply line 48 by 25% (0.25).  Subtract line 49 from line 45. If zero or less, enter -0-  Subtract line 49 from line 45. If zero or less, enter -0-  Subtract line 49 from line 45. If zero or less, enter -0-  Subtract line 50 from line 46.  Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is 191.100  • \$167,980 or less, multiply line 51 by 26% (0.28).  Over \$167,860 miltiply line 51 by 26% (0.28) and subtract \$3,756 from the result  52  Statemative minimum foreign tax credit (see instructions)  53  Alternative minimum tax. Subtract line 53 from line 52  Enter the tax from Form 1041, Schedule G, line 12 minus any foreign tax credit from Schedule G, line 2a) or Form 1041, Schedule G, line 12 minus any foreign tax credit from Schedule G, line 2a) or Form 1041, Schedule G, line 10 from 1041, the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  Fineter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary).  Fine the the amount from Schedule D Tax Worksheet for the regular tax or the AMT, inter 0 from 1041, whichever applies (as refigured for the AMT, if necessary).  In the AMT, enter the AMT, enter 0 from 1041, line 18b, column (2) (as refigured for the AMT, if necessary).  Fine the the smaller of line 57 or line 60 from 1041), line 14 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).  Fine the the smaller of line 57 or line 60 from 1041, line 14 of the Schedule D Tax Worksheet (as re	46			24 600	
Multiply line 48 by 25% (0.25)  Subtract line 49 from line 45. If zero or less, enter -0-  Subtract line 90 from line 46.  Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18 and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 54 is 191,100  • \$187,800 or less, multiply line 51 by 28% (0.28).  • Over \$187,800 or less, multiply line 51 by 28% (0.28).  • Over \$187,800 or less, multiply line 51 by 28% (0.28).  Alternative minimum foreign tax credit (see instructions)  53  Hentative minimum tax. Subtract line 53 from line 52  Enter the tax from Form 1041, Schedule G, line 1 a (minus any foreign tax credit from Schedule G, line 1 a on Form 1041, Schedule G, line 1 a (minus any foreign tax credit from Schedule G, line 1 a on Form 1041, Schedule G, line 1 a finitus and subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1 a finitus and subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1 a finitus and subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, schedule G, line 1 a finitus and subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, schedule D (Form 1041), line 26, line 13 of the Schedule D Inter Morksheet in the Instructions for Form 1041, see the instructions before completing this part.  Enter the amount from line 51  Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary).  Figure 4 for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter 0.  If you didn't complete a Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D (Go 1		' · · · · · · · · · · · · · · · · · · ·	2	24,000	
50 Subtract line 49 from line 46. If zero or less, enter -0- 51 Subtract line 50 from line 46 52 Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 by 26% (0.28).  • \$187-800 or less, multiply line 51 by 26% (0.28).  • \$187-800 or less, multiply line 51 by 26% (0.28).  • Over \$187-806, multiply line 51 by 26% (0.28).  4 Iternative minimum foreign tax credit (see instructions).  52 Alternative minimum tax. Subtract line 53 from line 52.  53 Alternative minimum tax. Subtract line 55 from line 52.  54 Tentative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a).  55 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a).  55 Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1c.  56 Part IV Line 52 Computation Using Maximum Capital Gains Rates.  Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary).  58 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary).  59 Enter the amount from line 50. 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 in the Instructions for Form 1041, whichever applies (as 14 line 62 is \$197.990 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and and subtract \$9.756 from the result or the amount from line 50 or line		,			
Subtract line 50 from line 46  Go to Part IV Of Schedule 1 to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 54 is 191,100  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 52 by 28% (0.28) and subtract \$3,756 from the result  • \$187,980 or less, multiply line 52 by 28% (0.28) or lens 13 of the Schedule D Tax Worksheet (or the AMT, if necessary) if you didn't complete \$2,000 or less, end lips \$1,000 or the AMT, enter the amount from line \$8, Otherwise, add lines \$8 and 59 and enter the smaller of that result or the amount from line \$8, Otherwise, add lines \$8 and 59 and enter the smaller of line \$6. Otherwise, add lines \$8 and 59 and enter the smaller of line \$6. Otherwise, add lines \$8 and 59 and enter the smaller of line \$6. Otherwise, add lines \$8 and 59 and enter the smaller of line \$6. Otherwise, add lines \$8 and 59 and enter the smaller of line \$6. Otherwise, add lines \$8 and 59 and enter the smaller of line \$6. Otherwise,			_		
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gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 54 is 191,100  • \$147,800 or less, multiply line 51 by 28% (0.28). • Over \$187,800, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result  52  Alternative minimum foreign tax credit (see instructions). 53  Alternative minimum tax. Subtract line 53 from line 52  Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a).  54  Tentative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 - Enter here and on Form 1041, Schedule G, line 1c.  Part IV Line 52 Computation Using Maximum Capital Gains Rates  Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57  Enter the amount from Schedule D (Form 1041), line 28, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary).  58  Fine the fine munit from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, enter -0			_		
• \$167,990_or Tess, multiply line 51 by 28% (0.26). • Over \$187,890, multiply line 51 by 28% (0.28) and subtract \$3,756.from the result  52  33  Alternative minimum foreign tax credit (see instructions)  53  Tentative minimum tax. Subtract line 53 from line 52  54  Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)  Alternative minimum tax. Subtract line 55 from line 52  Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1a  Fart IV Line 52 Computation Using Maximum Capital Gains Rates  Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57  Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary).  58  Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary).  59  Enter the amount from Schedule D Tax Worksheet for the regular tax 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  If you didn't complete a Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).  62  63  If line 62 is \$187,890-or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result  64  Maximum amount subject to the 9% rate  75  86  86  67  86  86  86  86  86  86  86	52				
Start No. 1 (2.28) - 1 (2.28) - 1 (2.28) - 1 (2.28) - 1 (2.28) - 2 (2.28) -					
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Alternative minimum foreign tax credit (see instructions)  53  Tentative minimum tax. Subtract line 53 from line 52  Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)  Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1c  On Form 1041, Schedule G, line 1c  Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)  59  Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary).  59  Enter the amount from Schedule D Tax Worksheet for the regular tax or the AMT, enter -0-  60  If you didn't complete a Schedule D Tax Worksheet for the regular tax 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)  61  Enter the amount from line 57 or line 60  Subtract line 61 from line 57 or line 60  Subtract line 61 from line 57 or line 60  If line 62 is \$167,690 or less, multiply line 62 by 28% (0.28) and subtract \$3,766 from the result  Maximum amount subject to the 0% rate  65  Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the requilar tax), if you didn't complete Schedule D or either			50		
Tentative minimum tax. Subtract line 53 from line 52 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1c  Part IV Line 52 Computation Using Maximum Capital Gains Rates  Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57 Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)  58 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary)  59 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary)  60 If you didn't complete a Schedule D Tax Worksheet for the regular tax 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)  61 Enter the smaller of line 57 or line 60  62 Subtract line 61 from line 57  63 If line 62 is \$167,800-or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result  64 Maximum amount subject to the 0% rate  65 Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the requilar tax), If you didn't complete Schedule D or either	F0				
55 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1c  Part IV Line 52 Computation Using Maximum Capital Gains Rates  Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57 Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0  58 Enter the amount from Schedule D Tax Worksheet for the regular tax or the AMT, enter -0  59 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 If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 57 or line 60 191,100					
Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0. Enter here and on Form 1041, Schedule G, line 1c			_		
on Form 1041, Schedule G, line 1c					
Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57 Enter the amount from line 51	30				
Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57 Enter the amount from line 51  58 Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)  59 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, enter -0-  60 If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of line 57 or line 60  61 Enter the smaller of line 57 or line 60  62 Subtract line 61 from line 57  63 If line 62 is \$167,800 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result  64 Maximum amount subject to the 0% rate  65 Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either or the regular tax). If you didn't complete Schedule D or either or the structions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either or the structions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either or the structions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either or the structions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either or the structions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedu	Part		30		
or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.  57 Enter the amount from line 51		• • • • • • • • • • • • • • • • • • • •			
before completing this part.  57 Enter the amount from line 51  58 Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)  59 Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0-  60 If you didn't complete a Schedule D Tax Worksheet for the regular tax 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)  61 Enter the smaller of line 57 or line 60  62 Subtract line 61 from line 57  63 If line 62 is \$187,990 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result  64 Maximum amount subject to the 0% rate  65 Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either					
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Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)	58	Enter the amount from Schedule D (Form 1041), line 26, line 13 of the			
refigured for the AMT, if necessary)		Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax			
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for the regular tax or the AMT, enter -0	59				
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the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)		for the regular tax or the AMT, enter -0			
and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60				
Schedule D Tax Worksheet (as refigured for the AMT, if necessary)					
61 Enter the smaller of line 57 or line 60  62 Subtract line 61 from line 57					
Subtract line 61 from line 57	04	, ,	- 04		•
If line 62 is \$187,890 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result					
(0.28) and subtract \$3,756 from the result  Maximum amount subject to the 0% rate  Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either					
Maximum amount subject to the 0% rate  3,822  64  \$2,550  OO  Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either	03	(0.00)			
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figured for the regular tax). If you didn't complete Schedule D or either					
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worksheet for the regular tay, enter the amount from Form 10/11 line		worksheet for the regular tax). If you didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line			
22; if zero or less, enter -0		22; if zero or less, enter -0			
66 Subtract line 65 from line 64. If zero or less, enter -0	66				
<b>67</b> Enter the <b>smaller</b> of line 57 or line 58		· · · · · · · · · · · · · · · · · · ·			
68 Enter the smaller of line 66 or line 67. This amount is taxed at 0% 68					
<b>69</b> Subtract line 68 from line 67	69	Subtract line 68 from line 67			

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Schedule I (Form 1041) (2017)

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Enter the **smaller** of line 83 or line 84 here and on line 52 . . . . . . . . . . . . . . . .