DEPARTMENT OF REVENUE

254411

2025 AMTI, Alternative Minimum Tax

Calculation of Income

Name of Corporation/Designated Filer	FEIN	Minnesota Tax ID Number
NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXX	123456789	123456789

You must round amounts to nearest whole dollar.

1	Minnesota net income *(from M4I, line 7)*	**1** ■	123456789
2	**Adjustments and preferences**		
	a Depreciation of post-1986 property	**2a** ■	123456789
	b Amortization of certified pollution control facilities	**2b** ■	123456789
	c Amortization of mining exploration and development costs	**2c** ■	123456789
	d Amortization of circulation expenditures *(personal holding companies only)*	**2d** ■	123456789
	e Adjusted gain or loss	**2e** ■	123456789
	f Long-term contracts	**2f** ■	123456789
	g Merchant marine capital construction funds	**2g** ■	123456789
	h Section 833(b) deduction *(Blue Cross, Blue Shield, and similar type organizations only)*	**2h** ■	123456789
	i Tax shelter farm activities (*personal service corporations only)*	**2i** ■	123456789
	j Passive activities *(closely held corporations and personal service corporations only)*	**2j** ■	123456789
	k Loss limitations	**2k** ■	123456789
	l Intangible drilling costs	**2l** ■	123456789
	m Other adjustments and preferences	**2m** ■	123456789
3	Pre-adjustment alternative minimum taxable income. Combine lines 1 through 2m	**3** ■	123456789

4 Adjusted current earnings (ACE) adjustment

a	ACE from line 9 of the ACE worksheet	**4a** ■	123456789
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. (See instructions)	**4b** ■	123456789
c	Multiply line 4b by 75% (0.75). Enter the result as a positive amount.	**4c** ■	123456789
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. **Note:** You must enter an amount on line 4d *(even if line 4b is positive)*	**4d** ■	123456789

e ACE adjustment
- If line 4b is zero or more, enter the amount from line 4c
- If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount . . . **4e** ■ 123456789

Continued next page

2025 AMTI, Alternative Minimum Tax, page 2

* 2 5 4 4 2 1 *

Calculation of Income

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXX	123456789	123456789
Name of Corporation/Designated Filer	**FEIN**	**Minnesota Tax ID Number**

You must round amounts to nearest whole dollar.

5	Combine lines 3 and 4e . . . . . . **5** ■ If result is zero or less, or if $310,000 or more, skip lines 6a and 6b and leave line 6 blank. If between zero and $310,000, continue on line 6a.		123456789
6a	Subtract $150,000 from line 5. If result is zero or less, leave blank . . . . . . **6a** ■	123456789	
6b	Multiply line 6a by 25% (0.25) . . . . . . **6b** ■	123456789	
6	Exemption *(subtract line 6b from $40,000)* . . . . . . **6** ■		123456789
7	If line 5 is zero or less, enter amount from line 5. If line 5 is more than zero, subtract line 6 from line 5; if result is zero or less, leave blank . . . . . . **7** ■		123456789
8	Total nonapportionable income *(from M4I, line 8)* . . . . . . **8** ■		123456789
9	Alternative minimum taxable income *(subtract line 8 from line 7)* . . . . . . **9** ■		123456789

Enter amount on AMTT, line 1.