DEPARTMENT OF REVENUE

2025 AMTT, Alternative Minimum Tax

Calculation of Tax

Unitary businesses: Complete a column for each member with nexus in Minnesota.

	B_1 Single/designated filer	B_2	B_3
Corporation Name			
FEIN			
Minnesota Tax ID			

You must round amounts to nearest whole dollar.

AMT computation

		B_1	B_2	B_3
1	Alternative minimum taxable income *(from AMTI, line 9)*	1		
2	Apportionment factor *(from M4A, line 9)*	2		
3	Multiply line 1 by line 2	3		
4	Minnesota nonapportionable income *(from M4T, line 4a)*	4		
5	Add lines 3 and 4. If result is zero or less, skip lines 6a, 6b, and 6, and leave line 7 blank	5		
6 a	Alternative minimum tax (AMT) net-operating-loss deduction *(see instructions below)*	6a		
b	Deduction for dividends received *(from M4T, line 8; do not exceed 90 percent of line 5)*	6b		
	Total *(add lines 6a and 6b; do not exceed 90 percent of line 5)*	6		
7	Minnesota alternative minimum taxable income *(subtract line 6 from line 5)*	7		
8	Tentative minimum tax *(multiply line 7 by 0.058)*	8		
9	Regular tax *(from M4T, line 10)*	9		
10	AMT *(subtract line 9 from line 8; if result is zero or less, leave blank)* **Enter amounts on M4T, line 11.**	10		

AMT credit

		B_1	B_2	B_3
11	AMT credit carryover from 2024 *(from 2024 AMTT, line 15)*	11		
12	Subtract line 8 from line 9 *(if result is zero or less, leave blank)*	12		
13	AMT credit *(enter the amount from line 11 or 12, whichever is less)* **Enter amounts on M4T, line 13.**	13		

AMT carryover calculation

		B_1	B_2	B_3
14	Add lines 10 and 11	14		
15	AMT credit carried to 2026 *(subtract line 13 from line 14)*	15		

Instructions for line 6a

A net operating loss must include all adjustments and preference items listed on Schedule AMTI (including the adjusted current earnings statement) in order to be used as an alternative tax net operating loss. Net operating losses may be carried forward only. The carry forward period is 15 years. Attach a schedule showing the computation of your alternative tax net-operating-loss deduction. The amount on line 6a must not exceed 90 percent of line 5.