

2025 AMTT, Alternative Minimum Tax

Calculation of Tax

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

	B₁ Single/designated filer	B₂	B₃
Corporation Name	_____	_____	_____
FEIN	_____	_____	_____
Minnesota Tax ID	_____	_____	_____

You must round amounts to nearest whole dollar.

AMT computation

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) . .	10	_____	_____	_____
Enter amounts on M4T, line 11.				

AMT credit

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)	13	_____	_____	_____
Enter amounts on M4T, line 13.				

AMT carryover calculation

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.