NEAR FINAL DRAFT 8/3/26

DEPARTMENT OF REVENUE

2026 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	NAMEXXXXXX	NAMEXXXXXX	NAMEXXXXXX
FEIN	123456789	1234567890	1234567890
Minnesota Tax ID	123456789	1234567890	1234567890

You must round amounts to nearest whole dollar.

		B_1	B_2	B_3
AMT computation				
1 Alternative minimum taxable income *(from AMTI, line 9)*	**1**	1234567890	1234567890	1234567890
2 Apportionment factor *(from M4A, line 9)*	**2**	1234567890	1234567890	1234567890
3 Multiply line 1 by line 2	**3**	1234567890	1234567890	1234567890
4 Minnesota nonapportionable income *(from M4T, line 4a)*	**4**	1234567890	1234567890	1234567890
5 Add lines 3 and 4. If result is zero or less, skip lines 6a, 6b, and 6, and leave line 7 blank	**5**	1234567890	1234567890	1234567890
6 a Alternative minimum tax (AMT) net-operating-loss deduction *(see instructions below)*	**6a**	1234567890	1234567890	1234567890
b Deduction for dividends received *(from M4T, line 8; do not exceed 90 percent of line 5)*	**6b**	1234567890	1234567890	1234567890
Total *(add lines 6a and 6b; do not exceed 90 percent of line 5)*	**6**	1234567890	1234567890	1234567890
7 Minnesota alternative minimum taxable income *(subtract line 6 from line 5)*	**7**	1234567890	1234567890	1234567890
8 Tentative minimum tax *(multiply line 7 by 0.058)*	**8**	1234567890	1234567890	1234567890
9 Regular tax *(from M4T, line 10)*	**9**	1234567890	1234567890	1234567890
10 AMT *(subtract line 9 from line 8; if result is zero or less, leave blank)* **Enter amounts on M4T, line 11.**	**10**	1234567890	1234567890	1234567890
AMT credit				
11 AMT credit carryover from 2025 *(from 2025 AMTT, line 15)*	**11**	1234567890	1234567890	1234567890
12 Subtract line 8 from line 9 *(if result is zero or less, leave blank)*	**12**	1234567890	1234567890	1234567890
13 AMT credit *(enter the amount from line 11 or 12, whichever is less)* **Enter amounts on M4T, line 13.**	**13**	1234567890	1234567890	1234567890
AMT carryover calculation				
14 Add lines 10 and 11	**14**	1234567890	1234567890	1234567890
15 AMT credit carried to 2027 *(subtract line 13 from line 14)*	**15**	1234567890	1234567890	1234567890

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.