



## Part II Simplified Marginal Impact Method

Enter date of each prior year to which interest computation relates

	(a) Year ended mm ____ yy ____	(b) Year ended mm ____ yy ____	(c) Year ended mm ____ yy ____	(d) Total add columns (a), (b), and (c)
<b>1</b> Adjustment to regular taxable income to reflect the difference between: <b>(a)</b> the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the taxable year based on <b>actual</b> contract price and costs; and <b>(b)</b> the amount of income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions. . . . .				
<b>2</b> Increase (or decrease) in regular tax for prior year(s). Multiply line 1 in each column by the applicable regular tax rate. See instructions. For prior years beginning before 1987, skip line 3 and line 4 and enter on line 5 the amount from line 2 . . . . .				
<b>3</b> Adjustment to alternative minimum taxable income to reflect the difference between: <b>(a)</b> the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the taxable year based on <b>actual</b> contract price and costs; and <b>(b)</b> the amount of income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions . . . . .				
<b>4</b> Increase (or decrease) in alternative minimum tax (AMT) for prior year(s). Multiply line 3 in each column by the applicable AMT rate. See instructions . . . . .				
<b>5</b> Enter the amount from line 2 or line 4, whichever is <b>larger</b> . See instructions if either amount is negative. <b>Pass-through entities (except S corporations):</b> Skip line 6 and enter on line 7 the amount from line 5. <b>S corporations:</b> See General Information I, S Corporations. . . . .				
<b>6</b> Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method, and after net operating losses, capital losses, and credit carryovers to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5 . . . . .				
<b>7</b> Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is <b>smaller</b> . Treat both numbers as positive when making this comparison, but enter the amount as a negative number . . . . .				
<b>8</b> Interest due on increase in tax, if any, shown on line 7. See the instructions for Part I, line 7 and line 8 . . . . .				
<b>9</b> Interest to be refunded on decrease in tax, if any, shown on line 7. See the instructions for Part I, line 7 and line 8 . . . . .				
<b>10 INTEREST TO BE REFUNDED TO YOU</b> – If line 9, column (d) exceeds line 8, column (d), enter the excess. See the instructions for Part I, line 9 . . . . .				00
<b>11 INTEREST YOU OWE</b> – If line 8, column (d) exceeds line 9, column (d), enter the excess. See the instructions for Part I, line 10 . . . . .				00

**Sign here only if you are filing this form separately and not with your tax return. See instructions.**

**It is unlawful to forge a spouse's/ RDP's signature.**

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Spouse's/RDP's signature (if filing jointly, both must sign) Date \_\_\_\_/\_\_\_\_/\_\_\_\_

X  
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

PTIN

Firm's name (or yours if self-employed)

Firm's address