

# Alternative Minimum Tax 2012

## Calculation of Tax

	<b>B<sub>1</sub></b>	<b>B<sub>2</sub></b>	<b>B<sub>3</sub></b>
	Single/designated filer		
Corporation name	_____	_____	_____
FEIN	_____	_____	_____
Minnesota tax ID	_____	_____	_____

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

**You must round amounts to nearest whole dollar.**

Computation		<b>B<sub>1</sub></b>	<b>B<sub>2</sub></b>	<b>B<sub>3</sub></b>
<b>AMT computation</b>				
	<b>1</b> Alternative minimum taxable income (from AMTI, line 19) . . . . .	<b>1</b>	_____	_____
	<b>2</b> Apportionment factor (from M4A, line 17) . . . . .	<b>2</b>	_____	_____
	<b>3</b> Multiply line 1 by line 2 . . . . .	<b>3</b>	_____	_____
	<b>4</b> Minnesota nonapportionable income (from M4T, line 4) . . . . .	<b>4</b>	_____	_____
	<b>5</b> Add lines 3 and 4. If zero or less, skip lines 6a, 6b and 6, and enter zero on line 7 . . . . .	<b>5</b>	_____	_____
	<b>6 a</b> Alternative minimum tax (AMT) net-operating-loss deduction (see instructions below) . . . . .	<b>6a</b>	_____	_____
	<b>b</b> Deduction for dividends received (from M4T, line 8b; do not exceed 90 percent of line 5) . . . . .	<b>6b</b>	_____	_____
	Total (add lines 6a and 6b; do not exceed 90 percent of line 5) . . . . .	<b>6</b>	_____	_____
	<b>7</b> Minnesota alternative minimum taxable income (subtract line 6 from line 5) . . . . .	<b>7</b>	_____	_____
	<b>8</b> Tentative minimum tax (multiply line 7 by 0.058) . . . . .	<b>8</b>	_____	_____
	<b>9</b> Regular tax (from M4T, line 12) . . . . .	<b>9</b>	_____	_____
	<b>10</b> AMT (subtract line 9 from line 8; if zero or less, enter zero) . .	<b>10</b>	_____	_____
	<b>Enter amounts on M4T, line 13.</b>			
<b>AMT credit</b>				
	<b>11</b> AMT credit carryover from 2011 (from 2011 AMTT, line 15) . .	<b>11</b>	_____	_____
	<b>12</b> Subtract line 8 from line 9 (if zero or less, enter zero) . . . . .	<b>12</b>	_____	_____
	<b>13</b> AMT credit (enter the amount from line 11 or 12, whichever is less) . . . . .	<b>13</b>	_____	_____
	<b>Enter amounts on M4T, line 15.</b>			
<b>AMT carryover calculation</b>				
	<b>14</b> Add lines 10 and 11 . . . . .	<b>14</b>	_____	_____
	<b>15</b> AMT credit carried to 2013 (subtract line 13 from line 14) . .	<b>15</b>	_____	_____

Credit and Carryover		<b>B<sub>1</sub></b>	<b>B<sub>2</sub></b>	<b>B<sub>3</sub></b>
	<b>11</b> AMT credit carryover from 2011 (from 2011 AMTT, line 15) . .	<b>11</b>	_____	_____
	<b>12</b> Subtract line 8 from line 9 (if zero or less, enter zero) . . . . .	<b>12</b>	_____	_____
	<b>13</b> AMT credit (enter the amount from line 11 or 12, whichever is less) . . . . .	<b>13</b>	_____	_____
	<b>Enter amounts on M4T, line 15.</b>			
	<b>14</b> Add lines 10 and 11 . . . . .	<b>14</b>	_____	_____
	<b>15</b> AMT credit carried to 2013 (subtract line 13 from line 14) . .	<b>15</b>	_____	_____

## 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.