SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2017

Employer identification number

Department of the Treasury Internal Revenue Service

Name of estate or trust

► Attach to Form 1041.

► Go to www.irs.gov/Form1041 for instructions and the latest information.

Part	Estate's or Trust's Share of Alternative Minimum Taxable Income		
1	Adjusted total income or (loss) (from Form 1041, line 17)	1	
2		2	
3		3	
4	Taxes	4	
5	Refund of taxes	5 ()
6	Depletion (difference between regular tax and AMT)	6	,
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21 ()
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24 ()
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	
00	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44		
27 28	Estate tax deduction (from Form 1041, line 19)	28	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	
23	If line 29 is: 24,600	23	
	• \$24,100 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or		
	trust isn't liable for the alternative minimum tax.		
	• Over \$24,100, but less than \$176,850, go to line 45.		
	• \$176,850 or nore, enter the amount from line 29 on line 51 and go to line 52.		
Part	Income Distribution Deduction on a Minimum Tax Basis		
30	Adjusted alternative minimum taxable income (see instructions)	30	
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable		
	purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see		
	instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35 ()
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36.	07	
20	If zero or less, enter -0	37	
38 39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	38	
39 40	Total distributions. Add lines 38 and 39	40	
41	Tax-exempt income included on line 40 (other than amounts included on line 8)		
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40.		

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Exemption amount 45	Part II Income Distribution Deduction on a Minimum Tax Basis (continued)					
### Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26. ### Alternative Minimum Tax ### Alternative Minimum Tax ### Exemption amount. ### Alternative Minimum Tax ### Alternative Alternative Minimum Tax ### Alternative Minimum Tax	43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37.				
Enter here and on line 26. 44 Stemption amount 45 \$24,600 24,600		If zero or less, enter -0	43			
### Stemption amount	44					
Exemption amount		Enter here and on line 26	44			
46 Enter the amount from line 29 47 Phase-out of exemption amount 48 Subtract line 47 from line 46. If zero or less, enter -0- 48 Multiply line 48 by 25% (0.25) 50 Subtract line 94 from line 46. If zero or less, enter -0- 51 Subtract line 95 from line 46. If zero or less, enter -0- 52 Go to Part IV of Schedule 1 to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 or column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is = 191,100 \$\$187.800.or less, multiply line 51 by 28% (0.28) and subtract \$\$3,756.from the result 52 Atternative minimum foreign tax credit (see instructions) 53 Atternative minimum fax. Subtract line 55 from line 52 54 Fentative minimum tax. Subtract line 55 from line 52 55 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 65 Atternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 66 Atternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 67 Atternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 1a (minus any foreign tax credit from Schedule D (manus any foreign tax credit from Sc	Part					
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Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)	58	Enter the amount from Schedule D (Form 1041), line 26, line 13 of the				
refigured for the AMT, if necessary)		Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax				
Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0						
refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0		refigured for the AMT, if necessary)				
for the regular tax or the AMT, enter -0	59					
If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)						
the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)		for the regular tax or the AMT, enter -0				
and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60					
Schedule D Tax Worksheet (as refigured for the AMT, if necessary)						
61 Enter the smaller of line 57 or line 60 62 Subtract line 61 from line 57						
Subtract line 61 from line 57	04		- 04		•	
If line 62 is \$187,800 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result						
(0.28) and subtract \$3,756 from the result Maximum amount subject to the 0% rate Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either			_			
Maximum amount subject to the 0% rate 3,822 64 \$2,550 OO Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either	03	(0.00)				
Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either	64	0.000				
Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either		Enter the amount from line 27 of Schodule D (Form 1041) line 14 of the	\dashv			
figured for the regular tax). If you didn't complete Schedule D or either		Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax				
figured for the regular tax). If you didn't complete Schedule D or either		Worksheet in the Instructions for Form 1041, whichever applies (as				
worksheet for the regular tay, enter the amount from Form 10/1 line		worksheet for the regular tax, enter the amount from Form 1041, line				
22; if zero or less, enter -0		22; if zero or less, enter -0				
66 Subtract line 65 from line 64. If zero or less, enter -0	66					
67 Enter the smaller of line 57 or line 58						
68 Enter the smaller of line 66 or line 67. This amount is taxed at 0% 68						
69 Subtract line 68 from line 67	69	Subtract line 68 from line 67				

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Part	V Line 52 Computation Using Maximum Capital Gains Rates	(cor	ntinued)			
70	Maximum amount subject to rates below 20%	70	\$1 2,500	00		
71	Enter the amount from line 66	71	1			
72	Enter the amount from line 27 of Schedule D (Form 1041), line 18 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line 22; if zero or less, enter -0	72	12,700			
73	Add line 71 and line 72	73				
74	Subtract line 73 from line 70. If zero or less, enter -0	74				
75	Enter the smaller of line 69 or 74	75				
76	Multiply line 75 by 15% (0.15)			•	76	
77	Add lines 68 and 75	1	1 1			
	If lines 77 and 57 are the same, skip lines 78 through 82 and go to line 83. Oth	herwis	se, go to line 78.			
78	Subtract line 77 from line 67	78				
79	Multiply line 78 by 20% (0.20)			•	79	
	If line 59 is zero or blank, skip lines 80 through 82 and go to line 83. C	Other	wise, go to line	80.		
80	Add lines 62, 77, and 78	80				
81	Subtract line 80 from line 57	81				
82	Multiply line 81 by 25% (0.25)			•	82	
83	Add lines 63, 76, 79, and 82				83	
84	If line 57 is \$1 87,800 or less, multiply line 57 by 26% (0.26). Otherwise,					
	(0.28) and subtract \$3,756 from the result			.	84	

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Enter the **smaller** of line 83 or line 84 here and on line 52 .