Form **8656**

Alternative Minimum Tax—Fiduciaries

► See separate instructions.

► Attach to Forms 1041 or 990-T.

OMB No. 1545-1024

Employer Identification number

Department of the Treasury Internal Revenue Service Name of estate or trust 1991

Adjusted total income or (loss) (from Form 1041, line 17)				<u> </u>	
2 Net operating loss deduction (10b not enter as a negative amount.) 2	Par	t I Fiduciary's Share of Alternative Minimum Taxable Inco	me		
2 Net operating loss deduction (10b not enter as a negative amount.) 2		Adjusted total income or (loss) (from Form 1041, line 17)		1	
Add Interest					
4a Interest	2	net operating loss deduction (Do not enter as a negative amount.) .			
b Taxes c Miscellaneous itemized deductions (from Form 1041, line 15b) d Refund of taxes e Combine lines 4a through 4d. 5 Adjustments: a Depreciation of property placed in service after 1986 b Circulation and research and experimental expenditures paid or incurred after 1986 c Mining exploration and development costs paid or incurred after 1986 c Mining exploration and development costs paid or incurred after 1986 c Mining exploration and development costs paid or incurred after 1986 c Mining exploration and development costs paid or incurred after 1986 c Pollution control facilities placed in service after 1986 c Pollution control facilities placed in service after 1986 f Installment sales of certain property g Adjusted gain or loss h Certain loss limitations i Tax shelter farm activities j Passive activities j Passive activities j Passive activities li Combine lines 5a through 5k f Tax preference items: a Appreciated property charitable deduction b Tax-exempt interest from private activity bonds issued after August 7, 1986 f Tax preference items: a Appreciated property charitable deduction b Tax-exempt interest from private activity bonds issued after August 7, 1986 f Combine lines 6a through 6c f Other items of tax preference: a Accelerated depreciation of real property placed in service before 1987 c Amortization of certified pollution control facilities placed in service before 1987 c Amortization of certified pollution control facilities placed in service before 1987 c Amortization of certified pollution control facilities placed in service before 1987 c Add lines 73 through 7d s Add lines 73 and 9b Aljustment based on energy preferences b Alternative tax net operating loss deduction (see instructions for limitations) c Add lines 9a and 9b Adjustment based on energy preferences b Alternative tax net operating loss deduction (see instructions for limitations) c Add lines 9a and 9b Adjustment based on energy preferences b Alternative tax net operating loss deduction (see instructions for limitations) C Add	3	Add lines 1 and 2		3	
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• Add most rid dild rid.	_	a. Add lines 11s and 11b			
12 Fiduciary's share of alternative minimum taxable income (line 10 less line 11c)	С	C Add lines 11a and 11b			
	12	Fiduciary's share of alternative minimum taxable income (line 10 less line 11c)			

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Pa	rt II Income Distribution Deduction on a Minimum Tax Basis		
13	Adjusted alternative minimum taxable income (from line 10)	13	
14	Adjusted tax-exempt interest (other than amounts included in line 6b)	14	
15 16	Net capital gain from Schedule D (Form 1041), line 17, column (a) (If a loss, enter -0) Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, Form 1041, line 4)	15 ///// 16	
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (from Schedule A, Form 1041, line 1)	17	
18 19	Capital gains computed on a minimum tax basis included in line 10	18 (
20	Distributable net alternative minimum taxable income (DNAMTI) (combine lines 13 through 19) .	20	
21	Income required to be distributed currently	21	
22	Other amounts paid, credited, or required to be distributed	22	
23	Total distributions (add lines 21 and 22)	23	
24	Tax-exempt income included on line 23 (other than amounts included in line 6b)	24	
25	Tentative income distribution deduction on a minimum tax basis (line 23 less line 24)	25	
26 27	Tentative income distribution deduction on a minimum tax basis (line 20 less line 14) Income distribution deduction on a minimum tax basis (Enter the smaller of line 25 or line 26.) Enter here and on line 11a	26	
Pa	rt III Computation of Alternative Minimum Tax		
28	Note: If line 12 is \$20,000 or less, you are not liable for the alternative minimum tax. Enter amount from line 12	28	
29	Exemption amount		
30 31	Phase-out of exemption amount	31	
32	Multiply line 31 by 25% (.25)	32	
33	Line 29 less line 32 (If zero or less, enter -0)	33	
34	Line 28 less line 33	34	
35	Multiply line 34 by 24% (.24)	35	
36	Alternative minimum foreign tax credit (see instructions)	36	
37	Tentative minimum tax (line 35 less line 36)	37	
k	Regular tax before credits (see instructions)	38c	
	Alternative minimum tay (line 27 less line 39c) Enter here and on line 6. Schedule G. Form 10/1	20	