SCHE	DULE I
(Form	1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2024

Attach to Form 1041.

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

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

Employer identification number

Part			
1	Adjusted total income or (loss) (from Form 1041, line 17). ESBTs , see instructions	1	
2		2	
3	Taxes	3	
4	Refund of taxes	4 ()
5	Depletion (difference between regular tax and AMT)	5	
6	Net operating loss deduction. Enter as a positive amount	6	
7	Interest from specified private activity bonds exempt from the regular tax	7	
8	Qualified small business stock (see instructions)	8	
9	Exercise of incentive stock options (excess of AMT income over regular tax income)	9	
10	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	10	
11	Disposition of property (difference between AMT and regular tax gain or loss)	11	
12	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	12	
13	Passive activities (difference between AMT and regular tax income or loss)	13	
14	Loss limitations (difference between AMT and regular tax income or loss)	14	
15	Circulation costs (difference between regular tax and AMT)	15	
16	Long-term contracts (difference between AMT and regular tax income)	16	
17	Mining costs (difference between regular tax and AMT)	17	
18	Research and experimental costs (difference between regular tax and AMT)	18	
19	Income from certain installment sales before January 1, 1987	19 ()
20	Intangible drilling costs preference	20	
21	Other adjustments, including income-based related adjustments	21	
22	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	22 ()
23	Adjusted alternative minimum taxable income. Combine lines 1 through 22	23	
	Complete Part II below before going to line 24.		
24	Income distribution deduction from Part II, line 42		
25	Estate tax deduction (from Form 1041, line 19)		
26	Add lines 24 and 25	26	
27	Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23	27	
	If line 27 is:		
	• \$29,900 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 \$29,900, but less than \$219,300, go to line 43. 		
	 \$219,300 or more, enter the amount from line 27 on line 49 and go to line 50. 		
	ESBTs, see instructions.		
Part			
28	Adjusted alternative minimum taxable income (see instructions)	28	
29	Adjusted tax-exempt interest (other than amounts included on line 7)	29	
30	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0	30	
31	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)	31	
32	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	32	
33	Capital gains computed on a minimum tax basis included on line 23	33 ()
34	Capital losses computed on a minimum tax basis included on line 23. Enter as a positive amount .	34	/
35	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 28 through 34. If zero		
	or less, enter -0	35	
36	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	36	
37	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	37	
38	Total distributions. Add lines 36 and 37	38	
39	Tax-exempt income included on line 38 (other than amounts included on line 7)	39	
40	Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38	40	

Part III Income Distribution Deduction on a Minimum Tax Basis (continued) 41 Ternative minimum data basis. Subtract line 29 from line 35. If zero arries, enter -0. 41 41 Protee distribution deduction on a minimum tax basis. Enter the smaller of line 40 or line 41. 42 42 Extern for amount from line 27. 43 \$29.900 44 Enter the amount from line 27. 44 \$45 \$939.700 45 Extern the form line 44. If zero or less, enter -0. 46 \$47 48 Subtract line 45 from line 44. If zero or less, enter -0. 46 \$49 \$49 \$49 50 Go to Part IV of Schedule 10 form line 50. 47 \$49 \$49 \$50 50 Subtract line 45 from line 43. If zero or less, enter -0. 48 \$49 \$50 50 Subtract line 47 from line 43. If zero or less, enter -0. \$61 \$51 \$51 51 Enter the ator miniput line 49 by 28% (0.26). \$51 \$51 \$51 52 Enter the ator form 10.41, Schedule 0, form 10.41, line start or schedule 0, line 23, \$23 \$24 \$25 \$25 54 Hernative minimum tax. Subtract line 52 from line 52. If zero or less, enter -0. Enter here and on f	Schedu	ule I (Form 1041) 2024		Page 2
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42 Income distribution deduction on a minimum tax basis. Enter the smaller of line 40 or line 41. 43 Exemption amount. 43 44 Exemption amount. 44 45 Exemption amount. 44 46 Exemption amount. 44 47 44 48 Exemption amount. 45 49 Phase-out of exemption amount. 44 49 Subtract line 41 from line 43. If zero or less, enter -0- 44 49 Subtract line 41 from line 43. If zero or less, enter -0- 44 50 Go to Part IV of Schedule 1 to figure line 50 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D [Form 1041) (as refigured for the ANT, if necessary). Otherwise, if line 49 is: 50 51 Alternative minimum fax. Subtract line 51 from line 50 51 52 Enter the ax from Form 1041, Schedule 6, line 12, lize or less, enter -0. 51 54 Alternative minimum fax. Subtract line 51 from line 50 51 55 Enter the amount from line 49 55 56 Enter the amount from line 49 55 57 Enter the amount from line 40 fore Computates and the coubing for line 50 55	41			
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Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)	55		55	
refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0	56	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT,		
 58 If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 56. Otherwise, add lines 56 and 57 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). 59 Enter the smaller of line 55 or line 58 50 Subtract line 59 from line 55 51 If line 60 is \$232,600 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,652 from the result 52 Maximum amount subject to the 0% rate 53 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, enter the amount from Form 1041, line 23; if zero or less, enter -0- 54 Subtract line 63 from line 62. If zero or less, enter -0- 55 Subtract line 63 from line 65 or line 56 56 Enter the smaller of line 64 or line 65. This amount is taxed at 0% 	57	refigured for the AMT, if necessary). If you didn't complete Schedule D for the		
AMT, enter the amount from line 56. Otherwise, add lines 56 and 57 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). 58 59 Enter the smaller of line 55 or line 58 59 60 Subtract line 59 from line 55 59 61 If line 60 is \$232,600 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,652 from the result 60 62 \$3,150 63 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 worksheet for the regular tax), enter the amount from Form 1041, line 23; if zero or less, enter -0- 64 65 65 66 66 66			-	
 60 Subtract line 59 from line 55	58	AMT, enter the amount from line 56. Otherwise, add lines 56 and 57 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax		
 61 If line 60 is \$232,600 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,652 from the result	59	Enter the smaller of line 55 or line 58	59	
 and subtract \$4,652 from the result	60	Subtract line 59 from line 55	60	
 63 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 worksheet for the regular tax, enter the amount from Form 1041, line 23; if zero or less, enter -0	61			
 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 worksheet for the regular tax, enter the amount from Form 1041, line 23; if zero or less, enter -0	62	Maximum amount subject to the 0% rate	0	
65 Enter the smaller of line 55 or line 56 65 66 Enter the smaller of line 64 or line 65. This amount is taxed at 0% 66	63	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 worksheet for the regular tax,		
66 Enter the smaller of line 64 or line 65. This amount is taxed at 0% 66	64	Subtract line 63 from line 62. If zero or less, enter -0		
	65	Enter the smaller of line 55 or line 56		
67 Subtract line 66 from line 65	66	Enter the smaller of line 64 or line 65. This amount is taxed at 0% 66		
	67	Subtract line 66 from line 65		

Schedule I (Form 1041) 2024

Schedi Part	ILE I (Form 1041) 2024 Line 50 Computation Using Maximum Capital Gains Rates (cont.	inuec	1)		Page 3
68	Maximum amount subject to rates below 20%	68	\$15,450		
69	Enter the amount from line 64	69			
70	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 23; if zero or less, enter -0	70			
71	Add line 69 and line 70	71			
72	Subtract line 71 from line 68. If zero or less, enter -0	72			
73	Enter the smaller of line 67 or line 72	73			
74	Multiply line 73 by 15% (0.15)			74	
75	Add lines 66 and 73	75			
	If lines 75 and 55 are the same, skip lines 76 through 80 and go to line 81. Other	wise, g	go to line 76.		
76	Subtract line 75 from line 65	76			
77	Multiply line 76 by 20% (0.20)			77	
	If line 57 is zero or blank, skip lines 78 through 80 and go to line 81. Otherwi	ise, g	o to line 78.		
78	Add lines 60, 75, and 76	78			
79	Subtract line 78 from line 55	79			
80	Multiply line 79 by 25% (0.25)			80	
81	Add lines 61, 74, 77, and 80			81	
82	If line 55 is \$232,600 or less, multiply line 55 by 26% (0.26). Otherwise, multiply and subtract \$4,652 from the result			82	
83	Enter the smaller of line 81 or line 82 here and on line 50			83	

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