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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE I (Form 1041)

Part I

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

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

Attach to Form 1041. Go to www.irs.gov/Form1041 for instructions and the latest information.

Estate's or Trust's Share of Alternative Minimum Taxable Income Adjusted total income or (loss) (from Form 1041, line 17). ESBTs, see instructions . . .

Employer identification number

2 Interest 2 3 3 4 4 Depletion (difference between regular tax and AMT) 5 5 6 6 7 7 8 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 15 Long-term contracts (difference between AMT and regular tax income) 16 16 17 Mining costs (difference between regular tax and AMT) 17 18 Research and experimental costs (difference between regular tax and AMT) 18 19 19 20 20 21 21 22 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) . 22 23 23 Adjusted alternative minimum taxable income. Combine lines 1 through 22 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) 25 26 26 27 27 Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23 If line 27 is: • \$30,700 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 \$30,700, but less than \$225,300, go to line 43. • \$225,300 or more, enter the amount from line 27 on line 49 and go to line 50. • ESBTs, see instructions. Part II **Income Distribution Deduction on a Minimum Tax Basis** 28 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 31 32 32 Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions) 33 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 38 39 Tax-exempt income included on line 38 (other than amounts included on line 7) 39 Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38. 40 40 For Paperwork Reduction Act Notice, see the Instructions for Form 1041. Cat. No. 51517Q Schedule I (Form 1041) 2025 Created 5/20/25

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule I (Form 1041) 2025 Page 2 **Income Distribution Deduction on a Minimum Tax Basis** (continued) Tentative income distribution deduction on a minimum tax basis. Subtract line 29 from line 35. If zero 41 42 Income distribution deduction on a minimum tax basis. Enter the smaller of line 40 or line 41. 42 Part III Alternative Minimum Tax \$30,700 43 43 44 Enter the amount from line 27 45 Subtract line 45 from line 44. If zero or less, enter -0- 46 46 47 48 48 49 49 50 Go to Part IV of Schedule I 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 AMT, if necessary). Otherwise, if line 49 is: • \$239,100 or less, multiply line 49 by 26% (0.26). Over \$239,100, multiply line 49 by 28% (0.28) and subtract \$4,782 from the result 50 51 51 52 52 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) 53 53 Alternative minimum tax. Subtract line 53 from line 52. If zero or less, enter -0-. Enter here and on 54 Line 50 Computation Using Maximum Capital Gains Rates Caution: If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part. 55 55 Enter the amount from line 26 of Schedule D (Form 1041), line 13 of the 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, 56 57 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 57 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 59 60 60 If line 60 is \$239,100 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) 61 61 Maximum amount subject to the 0% rate 62 \$3,250 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- 63 64 Subtract line 63 from line 62. If zero or less, enter -0- 64 65 Enter the **smaller** of line 55 or line 56 65

Enter the **smaller** of line 64 or line 65. This amount is taxed at 0%

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Schedule I (Form 1041) 2025 Page 3 Line 50 Computation Using Maximum Capital Gains Rates (continued) Part IV 68 Maximum amount subject to rates below 20% \$15,900 69 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 71 72 Subtract line 71 from line 68. If zero or less, enter -0- 72 73 73 Enter the **smaller** of line 67 or line 72 74 74 75 75 If lines 75 and 55 are the same, skip lines 76 through 80 and go to line 81. Otherwise, go to line 76. 76 77 77 If line 57 is zero or blank, skip lines 78 through 80 and go to line 81. Otherwise, go to line 78. 78 79 80 80 81 81 If line 55 is \$239,100 or less, multiply line 55 by 26% (0.26). Otherwise, multiply line 55 by 28% (0.28)

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