

<b>Part II Modified Taxable Income (MTI)</b>		
<b>3a</b>	Taxable income after net operating loss and special deductions . . . . .	<b>3a</b>
<b>b</b>	Base erosion tax benefits for the tax year with respect to base erosion payments . . . . .	<b>3b</b>
<b>c</b>	Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year. See instructions . . . . .	<b>3c</b>
<b>d</b>	<b>Modified Taxable Income.</b> See instructions . . . . .	<b>3d</b>
<b>Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount</b>		
<b>4a</b>	Regular tax liability . . . . .	<b>4a</b>
<b>b</b>	Allowable credits as adjusted (from Schedule B, line 7) . . . . .	<b>4b</b>
<b>c</b>	<b>Regular tax liability adjusted</b> for purposes of computing Base Erosion Minimum Tax Amount. Subtract line 4b from line 4a . . . . .	<b>4c</b>
<b>Part IV Computation of Base Erosion Minimum Tax Amount</b>		
<b>5a</b>	Modified Taxable Income (from line 3d) . . . . .	<b>5a</b>
<b>b</b>	Tax rate applicable for current tax year . . . . .	<b>5b</b>
<b>c</b>	Base Erosion Minimum Tax. Multiply line 5a by line 5b . . . . .	<b>5c</b>
<b>d</b>	Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount (from line 4c) . . . . .	<b>5d</b>
<b>e</b>	<b>Base Erosion Minimum Tax Amount.</b> Subtract line 5d from line 5c. If zero or less, enter "-0-" . . . . .	<b>5e</b>