

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