

Part I Estimated Tax Computation

| | | | | | | |
|------------|--|-----------|-----|------------|-----|-----|
| 1 | Taxable income expected for the tax year | 1 | | | | |
| | Qualified personal service corporations (defined in the instructions), skip lines 2 through 13 and go to line 14. Members of a controlled group, see instructions. | | | | | |
| 2 | Enter the smaller of line 1 or \$50,000 | 2 | | | | |
| 3 | Multiply line 2 by 15% | | | 3 | | |
| 4 | Subtract line 2 from line 1 | 4 | | | | |
| 5 | Enter the smaller of line 4 or \$25,000 | 5 | | | | |
| 6 | Multiply line 5 by 25% | | | 6 | | |
| 7 | Subtract line 5 from line 4 | 7 | | | | |
| 8 | Enter the smaller of line 7 or \$9,925,000 | 8 | | | | |
| 9 | Multiply line 8 by 34% | | | 9 | | |
| 10 | Subtract line 8 from line 7 | 10 | | | | |
| 11 | Multiply line 10 by 35% | | | 11 | | |
| 12 | If line 1 is greater than \$100,000, enter the smaller of (a) 5% of the excess over \$100,000 or (b) \$11,750. Otherwise, enter -0- | | | 12 | | |
| 13 | If line 1 is greater than \$15 million, enter the smaller of (a) 3% of the excess over \$15 million or (b) \$100,000. Otherwise, enter -0- | | | 13 | | |
| 14 | Add lines 3, 6, 9, and 11 through 13. (Qualified personal service corporations, multiply line 1 by 35%.) | | | 14 | | |
| 15 | Alternative tax. If the corporation has qualified timber gain, complete Part II and enter the amount from line 37 here. Otherwise, skip lines 15 and 16 and go to line 17 | | | 15 | | |
| 16 | Enter smaller of line 14 or line 15 | | | 16 | | |
| 17 | Alternative minimum tax (see instructions) | | | 17 | | |
| 18 | Total. If the corporation has qualified timber gain, add lines 16 and 17. Otherwise, add lines 14 and 17 | | | 18 | | |
| 19 | Tax credits (see instructions) | | | 19 | | |
| 20 | Subtract line 19 from line 18 | | | 20 | | |
| 21 | Other taxes (see instructions) | | | 21 | | |
| 22 | Total tax. Add lines 20 and 21 | | | 22 | | |
| 23 | Credit for federal tax paid on fuels (see instructions) | | | 23 | | |
| 24 | Subtract line 23 from line 22. Note: If the result is less than \$500, the corporation is not required to make estimated tax payments | | | 24 | | |
| 25a | Enter the tax shown on the corporation's 2008 tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 24 on line 25b | | | 25a | | |
| b | Enter the smaller of line 24 or line 25a. If the corporation is required to skip line 25a, enter the amount from line 24 | | | 25b | | |
| | | | (a) | (b) | (c) | (d) |
| 26 | Installment due dates (see instructions) ▶ | 26 | | | | |
| 27 | Required installments. Enter 25% of line 25b in columns (a) through (d) unless the corporation uses the annualized income installment method or adjusted seasonal installment method or is a "large corporation" (see instructions) | 27 | | | | |

Part II **Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part II **only** if the corporation has qualified timber gain under section 1201(b). Regulated investment companies (RICs), see instructions.

| | | | |
|-----------|--|-----------|--|
| 28 | Enter qualified timber gain (as defined in section 1201(b)(2)) | 28 | |
| 29 | Enter net capital gain | 29 | |
| 30 | Enter the smallest of: (a) the amount on line 28; (b) the amount on line 29; or (c) the amount on Part I, line 1 | 30 | |
| 31 | Multiply line 30 by 15% | 31 | |
| 32 | Subtract line 30 from Part I, line 1 | 32 | |
| 33 | Enter the tax on line 32 using the same steps used to figure the tax on page 1, Part I, line 14 | 33 | |
| 34 | Add lines 30 and 32 | 34 | |
| 35 | Subtract line 34 from Part I, line 1. If zero or less, enter -0- | 35 | |
| 36 | Multiply line 35 by 35% | 36 | |
| 37 | Add lines 31, 33, and 36. Enter here and on Part I, line 15 | 37 | |

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method
(see instructions)

| Part I Adjusted Seasonal Installment Method <i>(Use this method only if the base period percentage for any 6 consecutive months is at least 70%.)</i> | | (a) | (b) | (c) | (d) |
|---|------------|----------------|----------------|----------------|-----------------|
| | | First 3 months | First 5 months | First 8 months | First 11 months |
| 1 Enter taxable income for the following periods: | | | | | |
| a Tax year beginning in 2006. | 1a | | | | |
| b Tax year beginning in 2007. | 1b | | | | |
| c Tax year beginning in 2008. | 1c | | | | |
| 2 Enter taxable income for each period for the tax year beginning in 2009 (see instructions for the treatment of extraordinary items). | 2 | | | | |
| | | First 4 months | First 6 months | First 9 months | Entire year |
| 3 Enter taxable income for the following periods: | | | | | |
| a Tax year beginning in 2006. | 3a | | | | |
| b Tax year beginning in 2007. | 3b | | | | |
| c Tax year beginning in 2008. | 3c | | | | |
| 4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a. | 4 | | | | |
| 5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b. | 5 | | | | |
| 6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c. | 6 | | | | |
| 7 Add lines 4 through 6. | 7 | | | | |
| 8 Divide line 7 by 3.0. | 8 | | | | |
| 9a Divide line 2 by line 8. | 9a | | | | |
| b Extraordinary items (see instructions). | 9b | | | | |
| c Add lines 9a and 9b. | 9c | | | | |
| 10 Figure the tax on the amount on line 9c by following the same steps used to figure the tax on page 1 of Form 1120-W. | 10 | | | | |
| 11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a. | 11a | | | | |
| b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b. | 11b | | | | |
| c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c. | 11c | | | | |
| 12 Add lines 11a through 11c. | 12 | | | | |
| 13 Divide line 12 by 3.0. | 13 | | | | |
| 14 Multiply the amount in columns (a) through (c) of line 10 by the amount in the corresponding column of line 13. In column (d), enter the amount from line 10, column (d). | 14 | | | | |
| 15 Enter any alternative minimum tax for each payment period (see instructions). | 15 | | | | |
| 16 Enter any other taxes for each payment period (see instructions). | 16 | | | | |
| 17 Add lines 14 through 16. | 17 | | | | |
| 18 For each period, enter the same type of credits as allowed on page 1, Part I, lines 19 and 23 (see instructions). | 18 | | | | |
| 19 Subtract line 18 from line 17. If zero or less, enter -0-. | 19 | | | | |

Part II Annualized Income Installment Method

| | | (a) | (b) | (c) | (d) |
|--|------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | First _____ months | First _____ months | First _____ months | First _____ months |
| 20 Annualization periods (see instructions). | 20 | | | | |
| 21 Enter taxable income for each annualization period (see instructions for the treatment of extraordinary items). | 21 | | | | |
| 22 Annualization amounts (see instructions). | 22 | | | | |
| 23a Annualized taxable income. Multiply line 21 by line 22. | 23a | | | | |
| b Extraordinary items (see instructions). | 23b | | | | |
| c Add lines 23a and 23b. | 23c | | | | |
| 24 Figure the tax on the amount in each column on line 23c by following the same steps used to figure the tax on page 1 of Form 1120-W. | 24 | | | | |
| 25 Enter any alternative minimum tax for each annualization period (see instructions). | 25 | | | | |
| 26 Enter any other taxes for each annualization period (see instructions). | 26 | | | | |
| 27 Total tax. Add lines 24 through 26. | 27 | | | | |
| 28 For each annualization period, enter the same type of credits as allowed on page 1, Part I, lines 19 and 23 (see instructions). | 28 | | | | |
| 29 Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-. | 29 | | | | |
| 30 Applicable percentage. | 30 | 25% | 50% | 75% | 100% |
| 31 Multiply line 29 by line 30. | 31 | | | | |

Part III Required Installments

| | | 1st installment | 2nd installment | 3rd installment | 4th installment |
|--|-----------|--|-----------------|-----------------|-----------------|
| | | Note: Complete lines 32 through 38 of one column before completing the next column. | | | |
| 32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31. | 32 | | | | |
| 33 Add the amounts in all preceding columns of line 38 (see instructions). | 33 | | | | |
| 34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-. | 34 | | | | |
| 35 Enter 25% of page 1, Part I, line 25b in each column. Note: "Large corporations," see the instructions for page 1, Part I, line 25 for the amount to enter.) | 35 | | | | |
| 36 Subtract line 38 of the preceding column from line 37 of the preceding column. | 36 | | | | |
| 37 Add lines 35 and 36. | 37 | | | | |
| 38 Required installments. Enter the smaller of line 34 or line 37 here and on page 1, Part I, line 27 (see instructions). | 38 | | | | |