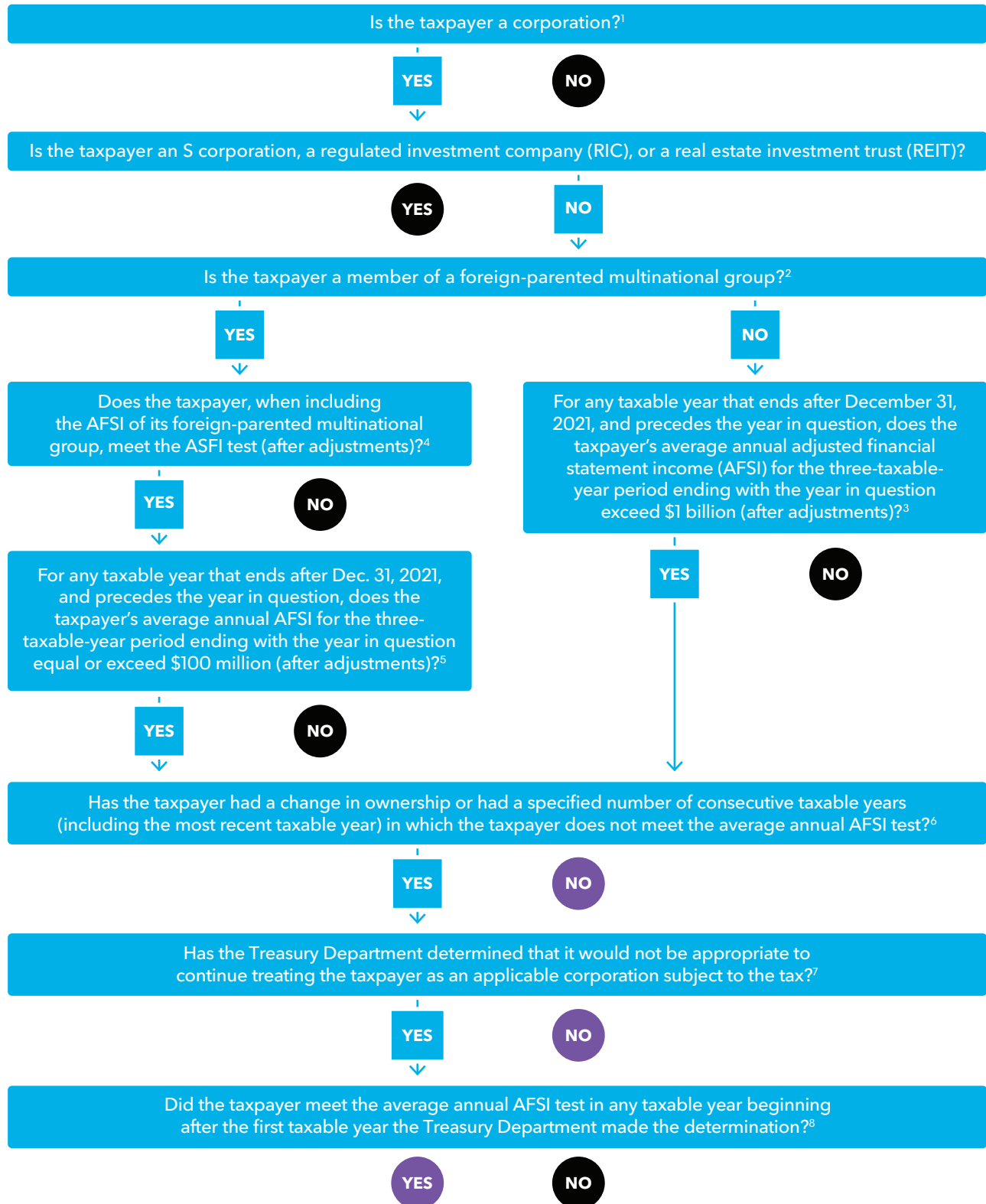


Is the Taxpayer Subject to the Corporate Minimum Tax (§59(k))?

● Tax applies

● Tax doesn't apply



1. IRC §59(K)(1)(A)
2. §59(K)(2)
3. §59(K)(1)(B)(i)
4. §59(K)(1)(B)(ii)(I)

5. §59(K)(1)(B)(ii)(II)
6. §59(K)(1)(C)(i)
7. §59(K)(1)(C)(ii)
8. §59(K)(1)(C)