

FORM AET-100	Corporate Accumulated Earnings Tax Return Under Sections 531-537 of the Internal Revenue Code	Tax Year 20 ____
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Corporation Name:	Employer Identification Number (EIN):
Street Address:	State & Country of Incorporation:
City, State, and ZIP Code:	Principal Business Activity:

PART I - COMPUTATION OF ACCUMULATED TAXABLE INCOME

1	Taxable income (before net operating loss deduction and special deductions)	.....
2	Additions to taxable income:	
a	Net operating loss deduction carrybacks or carryovers	.....
b	Dividends-received deduction	.....
c	Capital loss carryback or carryover	.....
3	Total additions (Add lines 2a through 2c)	.....
4	Subtractions from taxable income:	
a	Federal income and excess profits taxes accrued during the tax year	.....
b	Charitable contributions excess (over the 10% limitation)	.....
c	Net capital loss (for the current tax year)	.....
d	Net capital gain (less attributable taxes)	.....
5	Total subtractions (Add lines 4a through 4d)	.....
6	Adjusted Taxable Income (Line 1 plus Line 3, minus Line 5)	.....

PART II - DEDUCTIONS AND CREDITS ALLOWED

7	Dividends paid deduction:	
a	Dividends paid during the tax year	.....
b	Dividends paid within 2½ months after the close of the tax year	.....
c	Consent dividends (attach Form 972/973 equivalent)	.....
8	Accumulated earnings credit (under section 535(c)):	
a	Minimum credit amount (\$250,000 / \$150,000 as applicable)	.....
b	Earnings and profits retained for reasonable business needs	.....
9	Total dividends paid and credit allowed (Add lines 7a through 8b)	.....

PART III - COMPUTATION OF ACCUMULATED EARNINGS TAX

10	Accumulated Taxable Income (Subtract Line 9 from Line 6)	-----
11	Tax rate (20%)	20%
12	Accumulated Earnings Tax Due (Multiply Line 10 by Line 11)	-----

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Officer:

Date:

Title:

Signature of Preparer (if other than officer):

Date:

PTIN/EIN:
