

FORM AET-100 Internal Revenue Service Department	CORPORATE ACCUMULATED EARNINGS TAX RETURN Computation of Accumulated Earnings Tax under IRC Section 531	Tax Year:
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Corporation Name:	Employer Identification Number (EIN):
Number, Street, and Room or Suite No. (If a P.O. box, see instructions):	State of Incorporation:
City or Town, State, and ZIP Code:	Principal Business Activity:

PART I - COMPUTATION OF ACCUMULATED TAXABLE INCOME			
No.	Description	Amount (\$)	Total (\$)
1	Corporate Taxable Income (from Form 1120, Line 30 or equivalent)		
2	Additions to Taxable Income:		
a	Net Operating Loss (NOL) deduction claimed		
b	Capital loss carryback or carryover		
c	Dividends received deduction (from Form 1120)		
3	Total Additions (Add Lines 2a through 2c)		
4	Subtotal (Add Line 1 and Line 3)		
5	Subtractions from Taxable Income:		
a	Federal income taxes accrued for the tax year		
b	Charitable contributions exceeding the statutory limitation		
c	Net capital losses (excess of capital losses over capital gains)		
d	Net capital gain (less attributable tax)		
6	Total Subtractions (Add Lines 5a through 5d)		
7	Adjusted Taxable Income (Subtract Line 6 from Line 4)		
8	Deductions:		
a	Dividends paid deduction (Dividends paid during tax year & within 2.5 months after close)		
b	Accumulated earnings credit (See IRC Section 535(c))		
9	Total Deductions (Add Line 8a and Line 8b)		
10	Accumulated Taxable Income (Subtract Line 9 from Line 7)		

PART II - COMPUTATION OF ACCUMULATED EARNINGS TAX			
11	Accumulated Taxable Income (from Line 10)		
12	Tax Rate (IRC Section 531)		20.0%
13	Accumulated Earnings Tax Due (Multiply Line 11 by Line 12. Enter here and on the applicable line of corporate tax return)		

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 (other than taxpayer)

Date

PTIN