

**KEY CORPORATION AND AFFILIATES CLAIMING AMA THRESHOLD LIMIT  
FOR PERIODS BEGINNING ON AND AFTER JANUARY 1, 2002  
(See Instructions on Reverse Side)**

Name of Key Corporation	Federal ID Number	NJ Corporation Number
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**PART I**

	(A) Name of Affiliate	(B) FID Number	(C) CBT Liability	(D) Excess AMA Liability
<b>K</b>				
1				
2				
3				
4				
5				
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10				
11				
12				
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22				
23				
24				
25				
26				
27				
28				
29				
30				
		<b>TOTAL</b>		

**PART II**

1.	Maximum Alternative Minimum Assessment .....	1	\$ 20,000,000
2.	Enter TOTAL CBT Liability from Part I, Column C .....	2	
3.	Subtract Line 2 from Line 1. (If zero or less, enter zero. ALL MUST PAY CBT) .....	3	
4.	Enter Total AMA Excess from Part I, Column D .....	4	
5.	Enter the lesser of lines 3 or 4. This is the total AMA Due by the Key Corporation. Carry to line 17, page 1 of the CBT-100-R .....	5	

## INSTRUCTIONS FOR FORM 401

### GENERAL

This schedule is to be used in order to limit the amount of Alternative Minimum Assessment (AMA) paid by an affiliated group. The amount of AMA is limited, so that the AMA liability when combined with the group's Corporation Business Tax liability will not exceed \$20,000,000. A Key Corporation is a self-designated member of the affiliated group who is responsible for reporting the liability for all members.

Enter the name, Federal Identification Number (FID), and Corporation Business Tax (CBT) Number of the Key Corporation for the affiliated group. If the CBT plus the excess of the Alternative Minimum Assessment (AMA) over the CBT for the entire affiliated group is less than the \$20,000,000 threshold, then the Key Corporation will pay the AMA for the entire group. If filing for an extension, the \$20,000,000 payment should be remitted with the Key Corporation's Tentative Return (CBT-200-T). At the same time, a tentative version of this form (Form 401-T) is required to be filed electronically. A hard copy and an electronic version of the Form 401 are both required to be filed with the Key Corporation's CBT-100 tax return. Templates of these forms can be found on the Division's website: <http://www.state.nj.us/treasury/taxation/cbtelec.htm>.

### PART I

Enter the names of all the affiliated corporations in Column (A) and the Federal Identification Number (FID) in Column (B). In Column (C), enter the amount of corporation business tax (CBT) as calculated on page 1, line 15 of the CBT-100 packet for each affiliate including the minimum tax of \$500 or \$2,000. Enter the AMA Excess (AMA less CBT) calculated for each affiliate from Schedule AM, Part VII, line 5 in Column (D). **The data for the Key Corporation should be reported on line K.**

At the bottom, enter the TOTAL CBT (Column C) and the TOTAL Excess AMA (Column D).

### PART II

Line 1 - is the Maximum Alternative Minimum Assessment of \$20,000,000.

Line 2 - enter the Total CBT Liability from Part I, Column (C).

Line 3 - subtract Line 2 from Line 1. If the result is zero or less, enter zero, there is no AMA liability.

Line 4 - enter the Total Excess AMA from Part I, Column (D).

Line 5 - enter the lesser of Line 3 or 4. This is the Total AMA due by the Key Corporation. Carry to Line 17, page 1 of the CBT-100-R.