**Test Plan Change and Important Notes on Forms 41S, 65, and PTE-12:**

**Regarding Tax and Minimum Tax with Forms 41S and 65:**

* We would not expect there to be taxable income, or tax, at the entity level in a **Regular return type** because income and tax liability flows through to the owner in these cases.
* Minimum tax should only apply (Form 41S) in cases that line 44 (tax) is either blank or the value is less than $20. **Minimum tax is used in lieu of tax in these cases.** This is true for Regular, Composite, and ABE return types.

**What was previously this:**





**Has become this:**





**And what was previously this:**





**Has become this:**



