

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 34	2		
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26	5		
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21	6	()
7	Investment interest. Enter difference between regular tax and AMT deduction	7		
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8		
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	9		
10	Incentive stock options. Enter excess of AMT income over regular tax income	10		
11	Passive activities. Enter difference between AMT and regular tax income or loss	11		
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9	12		
13	Tax-exempt interest income from private activity bonds issued after August 7, 1986	13		
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.			
a	Circulation expenditures		i	Mining costs
b	Depletion		j	Patron's adjustment
c	Depreciation (pre-1987)		k	Pollution control facilities
d	Installment sales		l	Research and experimental
e	Intangible drilling costs		m	Section 1202 exclusion
f	Large partnerships		n	Tax shelter farm activities
g	Long-term contracts		o	Related adjustments
h	Loss limitations			
14	Total adjustments and preferences. Combine lines 1 through 14	14		
15	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)	15		
16	Enter as a positive amount any net operating loss deduction from Form 1040, line 21	16		
17	If Form 1040, line 34, is over \$132,950 (over \$66,475 if married filing separately) and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28	17		
18	Combine lines 15 through 18	18	()
19	Alternative tax net operating loss deduction (see page 6 of the instructions)	19		
20	Alternative minimum taxable income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$173,000, see page 7 of the instructions.)	20		
21		21		

Part II Alternative Minimum Tax

22	Exemption amount. (If this form is for a child under age 14, see page 7 of the instructions.)			
	IF your filing status is . . .		AND line 21 is not over . . .	THEN enter on line 22 . . .
	Single or head of household		\$112,500	\$35,750
	Married filing jointly or qualifying widow(er)		150,000	49,000
	Married filing separately	75,000	24,500	
	If line 21 is over the amount shown above for your filing status, see page 7 of the instructions.			
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 and stop here	23		
24	Go to Part III of Form 6251 to figure line 24 if you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary). All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	24		
25	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	25		
26	Tentative minimum tax. Subtract line 25 from line 24	26		
27	Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43)	27		
28	Alternative minimum tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41	28		

Part III Line 24 Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

29	Enter the amount from Form 6251, line 23				29
30	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	30			
31	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	31			
32	Add lines 30 and 31	32			
33	Enter the amount from Schedule D (Form 1040), line 23, or line 4 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	33			
34	Enter the smaller of line 32 or line 33				34
35	Subtract line 34 from line 29. If zero or less, enter -0-				35
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				36
37	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	37			
38	Enter the smallest of line 29, line 30, or line 37. If zero, go to line 44	38			
39	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	39			
40	Enter the smaller of line 38 or line 39	40			
41	Multiply line 40 by 8% (.08)				41
42	Subtract line 40 from line 38	42			
43	Multiply line 42 by 10% (.10)				43
44	Enter the smaller of line 29 or line 30	44			
45	Enter the amount from line 38	45			
46	Subtract line 45 from line 44	46			
47	Multiply line 46 by 20% (.20)				47
<p>If line 31 is zero or blank, skip lines 48 through 51 and go to line 52. Otherwise, go to line 48.</p>					
48	Enter the amount from line 29	48			
49	Add lines 35, 38, and 46	49			
50	Subtract line 49 from line 48	50			
51	Multiply line 50 by 25% (.25)				51
52	Add lines 36, 41, 43, 47, and 51				52
53	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				53
54	Enter the smaller of line 52 or line 53 here and on line 24				54

