

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 <b>smaller</b> 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 <b>not</b> 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	
15	Total adjustments and preferences. Combine lines 1 through 14 . . . . .	15		
16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)	16		
17	Enter as a positive amount any net operating loss deduction from Form 1040, line 21	17		
18	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 . . . . .	18	(	)
19	Combine lines 15 through 18 . . . . .	19		
20	Alternative tax net operating loss deduction (see page 6 of the instructions) . . . . .	20		
21	<b>Alternative minimum taxable income.</b> Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$173,000, see page 7 of the instructions.) . . . . .	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.)			
	<b>IF your filing status is . . .</b>		<b>AND line 21 is not over . . .</b>	<b>THEN enter on line 22 . . .</b>
	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 <b>over</b> 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). <b>All others:</b> 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	<b>Alternative minimum tax.</b> 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 <b>smaller</b> 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 <b>smallest</b> 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 <b>smaller</b> 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 <b>smaller</b> 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><b>If line 31 is zero or blank, skip lines 48 through 51 and go to line 52. Otherwise, go to line 48.</b></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 <b>smaller</b> of line 52 or line 53 here and on line 24 . . . . .				54

