

See separate instructions.

2002

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. 32

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

Table with 28 rows for Alternative Minimum Taxable Income. Rows include: 1. If filing Schedule A...; 2. Medical and dental; 3. Taxes from Schedule A; 4. Certain interest on a home mortgage; 5. Miscellaneous deductions; 6-7. Income adjustments; 8-27. Various deductions; 28. Alternative minimum taxable income.

Part II Alternative Minimum Tax

Table with 10 rows for Alternative Minimum Tax. Rows include: 29. Exemption table with filing status and amounts; 30. Subtract line 29 from line 28; 31. Capital gain distributions and other adjustments; 32. Alternative minimum tax foreign tax credit; 33. Tentative minimum tax; 34. Tax from Form 1040; 35. Alternative minimum tax.

Part III Tax 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.

36	Enter the amount from Form 6251, line 30				36
37	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)	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).	39			
40	Enter the smaller of line 36 or line 39				40
41	Subtract line 40 from line 36				41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				42
43	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)	43			
44	Enter the smaller of line 36 or line 37	44			
45	Enter the smaller of line 43 or line 44. If zero, go to line 51	45			
46	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)	46			
47	Enter the smaller of line 45 or line 46	47			
48	Multiply line 47 by 8% (.08)				48
49	Subtract line 47 from line 45	49			
50	Multiply line 49 by 10% (.10)				50
51	Subtract line 45 from line 44	51			
52	Multiply line 51 by 20% (.20)				52
53	Subtract line 44 from line 40	53			
54	Multiply line 53 by 25% (.25)				54
55	Add lines 42, 48, 50, 52, and 54				55
56	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				56
57	Enter the smaller of line 55 or line 56 here and on line 31				57

