

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 | 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 | <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.) . . . . .                                  | 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.)  |                  |                                      |                                    |
|    | <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 |

