Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0227 Attachment

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040 or Form 1040NR.			Attachment Sequence No. 32
	ne(s) shown on Form 1040	You	r social security number
Pa	art I Adjustments and Preferences		
1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your sta	ındard	
	deduction from Form 1040, line 35, here and go to line 6		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 21/2% of Form 1040, line	II	
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	-	
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26		,
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21		
7	Investment interest. Enter difference between regular tax and AMT deduction	· · ·	
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	· · ·	
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	· · ·	
10 11	Incentive stock options. Enter excess of AMT income over regular tax income	· · ·	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9.		
13	Tax-exempt interest from private activity bonds issued after 8/7/86		
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.		
•	a Charitable contributions		
	b Circulation expenditures . i Mining costs		
	c Depletion		
	d Depreciation (pre-1987) . k Pollution control facilities .		
	e Installment sales		
	f Intangible drilling costs m Tax shelter farm activities		
	g Long-term contracts	14	
15	Total Adjustments and Preferences. Combine lines 1 through 14	. 🕨 15	
Pa	rt II Alternative Minimum Taxable Income		
16	Enter the amount from Form 1040, line 36. If less than zero, enter as a (loss)	l	
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount		
18	If Form 1040, line 33, is over \$121,200 (over \$60,600 if married filing separately), and you ite		,
40	deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 2 and 10 and 1	II	
19	Combine lines 15 through 18	· • · · ·	
20	Alternative tax net operating loss deduction. See page 5 of the instructions		
21	line 21 is more than \$165,000, see page 5 of the instructions.)		
Pa	Int III Exemption Amount and Alternative Minimum Tax		
22	Exemption Amount. (If this form is for a child under age 14, see page 6 of the instructions.)		
	AND line 21 is THEN enter on		
	IF your filing status is not over line 22		
	Single or head of household \$112,500 \$33,750		
	Married filing jointly or qualifying widow(er) . 150,000 45,000	22	
	Married filing separately		
	If line 21 is over the amount shown above for your filing status, see page 6 of the instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28	. • 23	
24	If you completed Schedule D (Form 1040), and had an amount on line 25 or line 27 (as refigured		
	AMT, if necessary), go to Part IV of Form 6251 to figure line 24. All others: If line 23 is \$175,000		
	(\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 26% (.26) and authors \$2.500 (f1.750 if respired filing separately) from the result.		
25	by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		
25	Alternative minimum tax foreign tax credit. See page 7 of the instructions		
26	Tentative minimum tax. Subtract line 25 from line 24		
27	Form 1040 line 43)	27	

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Alternative Minimum Tax. (If this form is for a child under age 14, see page 7 of the instructions.)

Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48

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Part IV Line 24 Computation Using Maximum Capital Gains Rates Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the Enter the **smaller** of line 32 or line 33 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 Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax) Enter the **smallest** of line 29, line 30, or line 37 Enter the amount from line 38 Subtract line 41 from line 40. If zero or less, enter -0-... Multiply line 42 by 20% (.20) Enter the amount from line 29 Subtract line 45 from line 44 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



Enter the **smaller** of line 48 or line 49 here and on line 24