

Alternative Minimum Tax—Individuals

▶ See separate Instructions.

▶ Attach to Form 1040 or Form 1040NR. Estates and trusts, use Form 8656.

1990

Attachment
Sequence No. **32**

Department of the Treasury
Internal Revenue Service

Name(s) shown on Form 1040

Your social security number

1	Taxable income from Form 1040, line 37. (If Form 1040, line 37 is zero, see Instructions.)			1	
2	Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)			2	
3	Combine lines 1 and 2			3	
4	Adjustments: (See Instructions before completing.)				
a	Standard deduction, if any, from Form 1040, line 34	4a			
b	Personal exemption amount from Form 1040, line 36	4b			
c	Medical and dental expenses	4c			
d	Miscellaneous itemized deductions from Schedule A (Form 1040), line 25	4d			
e	Taxes from Schedule A (Form 1040), line 8	4e			
f	Refund of taxes	4f	()		
g	Personal interest from Schedule A (Form 1040), line 12b	4g			
h	Other interest adjustments	4h			
i	Reserved	4i			
j	Depreciation of tangible property placed in service after 1986	4j			
k	Circulation and research and experimental expenditures paid or incurred after 1986	4k			
l	Mining exploration and development costs paid or incurred after 1986	4l			
m	Long-term contracts entered into after 2/28/86	4m			
n	Pollution control facilities placed in service after 1986	4n			
o	Installment sales of certain property	4o			
p	Adjusted gain or loss	4p			
q	Certain loss limitations	4q			
r	Tax shelter farm loss	4r			
s	Passive activity loss	4s			
t	Beneficiaries of estates and trusts	4t			
u	Combine lines 4a through 4t			4u	
5	Tax preference items: (See Instructions before completing.)				
a	Appreciated property charitable deduction	5a			
b	Tax-exempt interest from private activity bonds issued after 8/7/86	5b			
c	Depletion	5c			
d	Accelerated depreciation of real property placed in service before 1987	5d			
e	Accelerated depreciation of leased personal property placed in service before 1987	5e			
f	Amortization of certified pollution control facilities placed in service before 1987	5f			
g	Intangible drilling costs	5g			
h	Add lines 5a through 5g			5h	
6	Combine lines 3, 4u, and 5h			6	
7	Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.) See Instructions			7	
8	Alternative minimum taxable income. Subtract line 7 from line 6. If married filing a separate return, see Instructions			8	
9	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)			9	
10	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)			10	
11	Subtract line 10 from line 8. If zero or less, enter -0- here and on line 12 and go to line 13			11	
12	Multiply line 11 by 25% (.25)			12	
13	Subtract line 12 from line 9. If zero or less, enter -0-. If completing this form for a child under age 14, see Instructions for amount to enter			13	
14	Subtract line 13 from line 8. If zero or less, enter -0- here and on line 19 and skip lines 15 through 18			14	
15	Multiply line 14 by 21% (.21)			15	
16	Alternative minimum tax foreign tax credit. See Instructions			16	
17	Tentative minimum tax. Subtract line 16 from line 15			17	
18	Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see Instructions			18	
19	Alternative minimum tax. Subtract line 18 from line 17. If zero or less, enter -0-. Enter this amount on Form 1040, line 49. If completing this form for a child under age 14, see Instructions for amount to enter			19	