## Form **6251**

## Alternative Minimum Tax—Individuals

► See separate instructions.

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OMB No. 1545-0227

Attachment Sequence No. **32**Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► Attach to Form 1040 or Form 1040NR.

		1	
Pa	Adjustments and Preferences		
1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard		
	deduction from Form 1040, line 35, here and go to line 6	1	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 21/2% of Form 1040, line 33	2	
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9	3	
4	Certain interest on a home mortgage not 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 from private activity bonds issued after 8/7/86	13	
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.		
	a Charitable contributions . L. h Loss limitations L.		
	b Circulation expenditures .		
	c Depletion   i Patron's adjustment		
	d Depreciation (pre-1987) . k Pollution control facilities .		
	e Installment sales		
	f Intangible drilling costs . L m Tax shelter farm activities. L	14	
	g Long-term contracts	14	
15	Total Adjustments and Preferences. Combine lines 1 through 14	15	
	t II Alternative Minimum Taxable Income	13	
		16	
16	Enter the amount from Form 1040, line 36. If less than zero, enter as a (loss)	17	
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount	17	
18	If Form 1040, line 33, is over \$121,200 (over \$60,600 if married filing separately), and you itemized	18 (	)
10	deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28	19	
19	Combine lines 15 through 18	20	
20 21	Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and	20	
21	line 21 is more than \$165,000, see page 5 of the instructions.)	21	
Pai	t III Exemption Amount and Alternative Minimum Tax		l
22	Exemption Amount. (If this form is for a child under age 14, see page 6 of the instructions.)		
22			
	AND line 21 is THEN enter on IF your filing status is Interest of the property of the pr		
	Single or head of household \$112,500 \$33,750		
	Married filing jointly or qualifying widow(er) . 150,000	22	
	Married filing separately		
	If line 21 is <b>over</b> 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 for the AMT, if necessary), go to Part IV of Form 6251 to figure line 24. <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 39 (minus any tax from Form 4972 and any foreign tax credit from		
	Form 1040, line 43)	27	
28	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	28	

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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 . . . . . . . . . . . . . . . .