



Before you begin: ✓ Be sure you have read the **Exception** above to see if you must fill in Form 6251 instead of using this worksheet.
 ✓ If you are claiming the foreign tax credit (see the instructions for Form 1040, line 50, that begin on page 37), enter that credit on line 50.

| | | |
|--|-----|-------------------------|
| 1. Are you filing Schedule A ? | | |
| <input type="checkbox"/> No. Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5. | | |
| <input type="checkbox"/> Yes. Enter the amount from Form 1040, line 41 | 1. | <input type="text"/> |
| 2. Enter the smaller of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38. If zero or less, enter -0- | 2. | <input type="text"/> |
| 3. Enter the total of the amounts from Schedule A, lines 9 and 27 | 3. | <input type="text"/> |
| 4. Add lines 1 through 3 above | 4. | <input type="text"/> |
| 5. Enter any tax refund from Form 1040, lines 10 and 21 | 5. | <input type="text"/> |
| 6. Subtract line 5 from line 4 | 6. | <input type="text"/> |
| 7. Go to Form 6251, line 29. Enter the amount shown for your filing status in the column under the heading "THEN enter on line 29" | 7. | <input type="text"/> |
| 8. Is the amount on line 6 more than the amount on line 7? | | |
| <input type="checkbox"/> No. You do not need to fill in Form 6251. | | |
| <input type="checkbox"/> Yes. Subtract line 7 from line 6 | 8. | <input type="text"/> |
| 9. Enter the amount shown below for your filing status. | | |
| • Single or head of household—\$112,500 | } | 9. <input type="text"/> |
| • Married filing jointly or qualifying widow(er)—\$150,000 | | |
| • Married filing separately—\$75,000 | | |
| 10. Is the amount on line 6 more than the amount on line 9? | | |
| <input type="checkbox"/> No. Skip lines 10 and 11; enter on line 12 the amount from line 8, and go to line 13. | | |
| <input type="checkbox"/> Yes. Subtract line 9 from line 6 | 10. | <input type="text"/> |
| 11. Multiply line 10 by 25% (.25) and enter the smaller of the result or line 7 above | 11. | <input type="text"/> |
| 12. Add lines 8 and 11 | 12. | <input type="text"/> |
| 13. Is the amount on line 12 more than \$175,000 (\$87,500 if married filing separately)? | | |
| <input type="checkbox"/> Yes. Fill in Form 6251 to see if you owe the alternative minimum tax. | | |
| <input type="checkbox"/> No. Multiply line 12 by 26% (.26) | 13. | <input type="text"/> |
| 14. Enter the amount from Form 1040, line 44, minus the total of any tax from Form 4972 and any amount on Form 1040, line 50. If you used Schedule J to figure your tax, the amount for Form 1040, line 44, must be refigured without using Schedule J | 14. | <input type="text"/> |
| Next. Is the amount on line 13 more than the amount on line 14? | | |
| <input type="checkbox"/> Yes. Fill in Form 6251 to see if you owe the alternative minimum tax. | | |
| <input type="checkbox"/> No. You do not owe alternative minimum tax and do not need to fill in Form 6251. Leave line 45 blank. | | |