



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Alternative Minimum Tax—Individuals

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form6251 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

| | | | |
|-----------|--|-----------|-----|
| 1a | Subtract Schedule 1-A (Form 1040), line 43, from Form 1040, 1040-SR, or 1040-NR, line 14 | 1a | |
| 1b | Subtract line 1a from Form 1040, 1040-SR, or 1040-NR, line 11b (if less than zero, enter as a negative amount) | 1b | |
| 2a | If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12e | 2a | |
| 2b | Tax refund from Schedule 1 (Form 1040), line 1 or line 8z | 2b | () |
| 2c | Investment interest expense (difference between regular tax and AMT) | 2c | |
| 2d | Depletion (difference between regular tax and AMT) | 2d | |
| 2e | Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount | 2e | |
| 2f | Alternative tax net operating loss deduction | 2f | () |
| 2g | Interest from specified private activity bonds exempt from the regular tax | 2g | |
| 2h | Qualified small business stock, see instructions | 2h | |
| 2i | Exercise of incentive stock options (excess of AMT income over regular tax income) | 2i | |
| 2j | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 2j | |
| 2k | Disposition of property (difference between AMT and regular tax gain or loss) | 2k | |
| 2l | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 2l | |
| 2m | Passive activities (difference between AMT and regular tax income or loss) | 2m | |
| 2n | Loss limitations (difference between AMT and regular tax income or loss) | 2n | |
| 2o | Circulation costs (difference between regular tax and AMT) | 2o | |
| 2p | Long-term contracts (difference between AMT and regular tax income) | 2p | |
| 2q | Mining costs (difference between regular tax and AMT) | 2q | |
| 2r | Research and experimental costs (difference between regular tax and AMT) | 2r | |
| 2s | Income from certain installment sales before January 1, 1987 | 2s | () |
| 2t | Intangible drilling costs preference | 2t | |
| 3 | Other adjustments, including income-based related adjustments | 3 | |
| 4 | Alternative minimum taxable income. Combine lines 1b through 3. (If married filing separately and line 4 is more than \$640,200, see instructions.) | 4 | |

Part II Alternative Minimum Tax (AMT)

| | | | |
|-----------|---|-----------|--|
| 5 | Exemption. IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 500,000 \$ 90,100 Married filing jointly or qualifying surviving spouse 1,000,000 140,200 Married filing separately 500,000 70,100 If line 4 is over the amount shown above for your filing status, see instructions. | 5 | |
| 6 | Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10. | 6 | |
| 7 | • If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7a; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$244,500 or less (\$122,250 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,890 (\$2,445 if married filing separately) from the result. | 7 | |
| 8 | Alternative minimum tax foreign tax credit (see instructions) | 8 | |
| 9 | Tentative minimum tax. Subtract line 8 from line 7 | 9 | |
| 10 | Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions | 10 | |
| 11 | AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2 | 11 | |

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