Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

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

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

Attachment Sequence No. 32

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.) Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero, If Form 1040 or 1040-SR, line 15. is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result 1 If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from 2a 2b Investment interest expense (difference between regular tax and AMT) 2c 2d Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount 2e Interest from specified private activity bonds exempt from the regular tax 2g 2h Exercise of incentive stock options (excess of AMT income over regular tax income) 2i i j Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 2i Disposition of property (difference between AMT and regular tax gain or loss) 2k 1 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 21 2m Loss limitations (difference between AMT and regular tax income or loss) 2n Long-term contracts (difference between AMT and regular tax income) 2p 2q a Research and experimental costs (difference between regular tax and AMT) 2t t 3 Other adjustments, including income-based related adjustments............. 3 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is 4 **Alternative Minimum Tax (AMT)** Part II Exemption. 5 IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 578,150 \$ 81,300 Married filing jointly or qualifying surviving spouse 1,156,300 126,500 5 If line 4 is **over** the amount shown above for your filing status, see instructions. 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 6 • 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 7; 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 7 back and enter the amount from line 40 here. All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result. 8 8 9 9 Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. 10 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 10 AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1 11

Form 6251 (2023) Page 2 Part III **Tax Computation Using Maximum Capital Gains Rates** Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions. 12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the 12 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions 13 for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing 13 14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See 14 15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see 15 16 16 17 17 If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). 18 Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result 18 19 • \$89,250 if married filing jointly or qualifying surviving spouse, • \$44,625 if single or married filing separately, or 19 • \$59,750 if head of household. 20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter 20 21 21 22 Enter the **smaller** of line 12 or line 13 22 23 Enter the **smaller** of line 21 or line 22. This amount is taxed at 0% 23 24 24 25 • \$492,300 if single, • \$276,900 if married filing separately, 25 • \$553,850 if married filing jointly or qualifying surviving spouse, or • \$523,050 if head of household. 26 26 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from 27 line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter 27 28 28 29 Subtract line 28 from line 25. If zero or less, enter -0-29 30 Enter the smaller of line 24 or line 29 30 31 31 32 32 If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33. 33 33 34 34 If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35. 35 35 36 Subtract line 35 from line 12 36

If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result

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