Form **4625**
Department of the Treasury
Internal Revenue Service

Computation of Minimum Tax

► **Attach to Form 1040**

For the year January 1–December 31, 1970, or other taxable year

beginning ....., 1970, ending ....., 19.....

1970

Name(s) as shown on Form 1040

Your Social Security Number

1 Items of Tax Preference. File this form if the total items of tax preference (line 2) is more than $15,000 even though there is no minimum tax due. If short period return, see instructions for line 3.

(a) Excess investment interest . . . . . .

(b) Accelerated depreciation on real property:

(1) Low-income rental housing under sec. 167(k) . . . . . .

(2) Other real property . . . . . .

(c) Accelerated depreciation on personal property subject to a net lease . . . . . .

(d) Amortization of certified pollution control facilities . . . . . .

(e) Amortization of railroad rolling stock . . . . . .

(f) Stock options . . . . . .

(g) Reserves for losses on bad debts of financial institutions . . . . . .

(h) Depletion . . . . . .

(i) Capital gains . . . . . .

2 Total items of tax preference (add lines 1(a) through 1(i)) . . . . . .

3 Exclusion. Enter $30,000. If married filing separately or "certain married individuals living apart," enter $15,000 . . . . . .

4 Subtract line 3 from line 2 . . . . . .

5 Amount from Form 1040, line 23 . . . . . .

6 Amount from Form 1040, line 57 . . . . . .

7 Add lines 5 and 6 . . . . . .

(a) Excess investment interest

Subtract net investment income from investment in-

if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See