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

Computation of Minimum Tax

► Attach to Form 1040

1973

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. **Caution:** See "Limitations on amounts treated as items of tax preference in certain cases" in instructions.	
(a) Accelerated depreciation on real property:	
(1) Low-income rental housing under sec. 167(k)	
(2) Other real property	
(b) Accelerated depreciation on personal property subject to a net lease	
(c) Amortization of certified pollution control facilities	
(d) Amortization of railroad rolling stock	
(e) Amortization of on-the-job training facilities	
(f) Amortization of child care facilities	
(g) Stock options	
(h) Reserves for losses on bad debts of financial institutions	
(i) Depletion	
(j) Capital gains	
2 Total items of tax preference (add lines 1(a) through 1(j))	
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 18*	

Who Must File.—Individuals with items of tax preference in excess of $15,000 must file this form even though there is no minimum tax due. If short period return, see note in instructions for line 3.

Line 1—Items of Tax Preference.—

(a) Accelerated depreciation on real property:

(1) Low income rental housing

able addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

(i) Depletion.—Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to de-

the minimum tax for tax preference. See sec. 443(d).

However, if you are married filing separately or "certain married individuals living apart," substitute $15,000 for the $30,000.

Note: *If line 2 is more than either the adjusted exclusion or $15,000, file this form even though there is no minimum tax due.*