

▶ See instructions on back  
▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

Name(s) as shown on tax return

Identifying number

**Part I Computation of Alternative Minimum Tax**

1	Adjusted gross income from Form 1040, line 32a or Form 1040NR, line 33 (see instructions)			<b>1</b>	
2	Deductions (applies to individuals only):				
a	Enter amount from Form 1040, line 32b or Form 1040NR, line 36	<b>2a</b>			
b	On your 1981 Form 1040, if you checked Filing Status box . . . . . 2 or 5, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700	<b>2b</b>			
c	Multiply \$1,000 by the total number of exemptions on Form 1040, line 6e	<b>2c</b>			
d	Add lines 2a through 2c (estates and trusts, enter zero)			<b>2d</b>	
3	Subtract line 2d from line 1			<b>3</b>	
4	Tax preference items:				
a	Adjusted itemized deductions	<b>4a</b>			
b	Capital gain deduction	<b>4b</b>			
c	Add lines 4a and 4b			<b>4c</b>	
5	Alternative minimum taxable income (add lines 3 and 4c)			<b>5</b>	
6	Tax on amount on line 5 from Part IV, line D or Part III, line 27			<b>6</b>	
7	Amount from Form 1040, line 47 (see instructions)	<b>7</b>			
8	Minimum tax from Form 1040, 1041, or 990-T	<b>8</b>			
9	Tax from recomputing prior-year investment credit	<b>9</b>			
10	Add lines 7 through 9			<b>10</b>	
11	Subtract line 10 from line 6. If zero or less, do not complete the rest of this form			<b>11</b>	
12	Foreign tax credit (see instructions)			<b>12</b>	
13	Subtract line 12 from line 11. If line 12 is more than line 11, enter zero			<b>13</b>	
14	Credits allowed against alternative minimum tax from Part II, line 21			<b>14</b>	
15	Alternative minimum tax (subtract line 14 from line 13.) If zero or less, enter zero. Enter here and on Form 1040, line 49b (estates and trusts—see instructions)			<b>15</b>	

**Part II Computation of Credits Allowed Against Alternative Minimum Tax**

16	Enter amount from line 3 above	<b>16</b>	
17	Enter 66⅔% of line 4b	<b>17</b>	
18	Subtract line 17 from line 16	<b>18</b>	
19	Tax on amount on line 18 from Part IV, line D	<b>19</b>	
20	Credits, other than Foreign Tax Credit, from Form 1040, line 46. (See instructions.)	<b>20</b>	
21	Enter line 19 or line 20, whichever is smaller. Enter here and on line 14 above	<b>21</b>	

**Part III See instructions for line 6 before completing this part.**

22	Enter amount from line 5 above	<b>22</b>	
23	Enter amount from line 29 of Schedule D (Form 1040 or Form 1041)	<b>23</b>	
24	Subtract line 23 from line 22	<b>24</b>	
25	Tax on amount on line 24 from Part IV, line D	<b>25</b>	
26	Enter amount from line 34 of Schedule D (Form 1040 or Form 1041)	<b>26</b>	
27	Add line 25 and line 26. Enter on line 6 above, only if less than the tax on amount on line 5 from Part IV, line D	<b>27</b>	

**Part IV Alternative Minimum Tax Computation Schedules**

Single, Married Filing Jointly, Qualifying Widow(er), or Head of Household			Married Filing Separately, or Estate or Trust		
Not over \$20,000		—0—	Not over \$10,000		—0—
	Of the amount over	but not over		Of the amount over	but not over
A. 10%	\$ 20,000	\$ 60,000=	A. 10%	\$10,000	\$30,000=
B. 20%	\$ 60,000	\$100,000=	B. 20%	\$30,000	\$50,000=
C. 25%	\$100,000	— =	C. 25%	\$50,000	— =
D. Total (A+B+C)		=	D. Total (A+B+C)		=

# Instructions

(Section References are to the Internal Revenue Code)

## Paperwork Reduction Act Notice

We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

## Purpose of Form

Use this form to figure your alternative minimum tax. An individual, estate or trust may be liable if they have: (1) tax preference items for adjusted itemized deductions or capital gain deduction; (2) an entry on Schedule D (Form 1040), line 9a and credits on Form 1040, line 46; or (3) non-business credits for investment credit, WIN credit, or jobs credit.

If line 11 is more than zero, and 1 of the above 3 conditions are met, attach Form 6251 whether or not you are actually liable for the alternative minimum tax.

## Line-by-Line Instructions

**Line 1.**—Do not include in line 1 any alcohol fuel credit included in income.

**Note:** Line 1 and line 3 can be less than zero. However, when you figure lines 1 and 2, you cannot include a deduction for any loss or expense allowable in figuring a net operating loss that can be carried back or forward.

If you used the worksheet on page 12 of the Form 1040 instructions or had an entry on Form 1040NR, line 37, enter the amount from line 5 of the worksheet or line 38 of Form 1040NR on line 1 of Form 6251 instead of the amount from Form 1040, line 32a or Form 1040NR, line 33. If you entered your earned income on line 3 of the worksheet, contact an Internal Revenue Service office.

**Estates and trusts.**—Enter the taxable income from Form 1041, line 25, or Form 990-T, page 1, line 5.

**Line 4a.—Adjusted Itemized Deductions.**

**Individuals—Step 1.**—Subtract the following from your total itemized deductions (Schedule A (Form 1040), line 39):

- (1) medical and dental expenses (Schedule A (Form 1040), line 10),
- (2) State, local, and foreign taxes (Schedule A (Form 1040), line 16),
- (3) casualty and theft losses (Schedule A (Form 1040), line 29), and
- (4) any deduction for estate tax allowable under section 691(c).

**Step 2.**—Subtract from your adjusted gross income (Form 1040, line 32a), the items in (1) through (4) of step 1. The result cannot be less than zero.

**Step 3.**—Multiply step 2 by 60%.

**Step 4.**—Subtract step 3 from step 1. Enter the result on line 4a. If less than zero, enter zero.

**Estates and Trusts—**

**Step 1.**—Add all deductions except:

- (1) those allowable in figuring adjusted gross income,
- (2) the deduction for personal exemption,
- (3) the deduction for casualty and theft losses,
- (4) the deduction for State, local, and foreign taxes,
- (5) the deduction allowed for distributions to beneficiaries,
- (6) the charitable deduction allowable to a trust to the extent that a corresponding amount is included in the

gross income of the beneficiary of the trust, and

- (7) any deduction for estate tax allowable under section 691(c).

**Step 2.**—Subtract from adjusted gross income the items in (3) through (7) of step 1. The result cannot be less than zero.

**Step 3.**—Multiply step 2 by 60%.

**Step 4.**—Subtract step 3 from step 1. Enter the result on line 4a. If less than zero, enter zero.

**Note:** Adjusted gross income for an estate or trust is figured in the same way as for an individual except that the following items are allowed in figuring adjusted gross income:

- (1) the costs of administration of the estate or trust, and
- (2) the charitable deduction to the extent provided in section 57(b)(2)(C).

**Line 4b.—Capital Gain Deduction**

**Individuals—**Enter one of the following:

- (1) The amount from Schedule D (Form 1040), line 21;
- (2) The amount from Form 4798, Part I, line 9;
- (3) 60% of capital gain distributions if you did not use Schedule D or Form 4798.

**Note:** Do not include as a tax preference item the capital gain deduction attributable to a sale or exchange of a principal residence.

**Estates and Trusts—**

Enter the capital gain deduction taken into account on Form 1041 or 990-T. However, an amount paid or permanently set aside for a charitable purpose is not a tax preference item.

**Lines 5 and 6.**—If this is a short period return, use the formula in section 443 (d)(1) to determine the amount to enter on these lines.

**Line 6.**—In figuring line 6, complete Part III if line 5 is over \$100,000 (\$50,000 if married filing separately or estate or trust) and you have post 6/9/81 long-term capital gains. It may be necessary to complete the Alternative Tax part even if your tax bracket for the regular tax is under 50%.

**Non-resident alien individuals.**—If you disposed of U.S. real property interests at a gain, see Form 1040NR instructions for special rule in figuring line 6.

**Line 7.**—Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under section 72(m)(5). Estates and trusts, enter the amount from Form 1041, line 30, or Form 990-T, page 1, line 11.

**Line 12.—Foreign Tax Credit.**

If line 11 is more than zero, and you incurred foreign taxes and elect to take them as a credit, enter on line 12 the foreign tax credit allowed against the alternative minimum tax. Use a separate Form 1116 to figure this credit. Do not use the Form 1116 you used to figure the credit on Form 1040, line 42. Figure this credit as follows:

- (1) Use and attach a separate Form 1116 for each type of income specified at the top of Form 1116.
- (2) Print across the top of each Form 1116 used: "ALT MIN TAX."
- (3) **Part I**—Use your alternative minimum taxable income from sources outside the U.S. and items of gross income and deductions used in determining alternative minimum taxable income from sources outside the U.S. Part II need not be completed.
- (4) **Part III**—
  - (a) Skip lines 1 to 4.
  - (b) Insert on line 5 the result of the following:

(i) the amount from Part III, line 5 of the Form 1116 used to figure the amount on line 42 of Form 1040, line 27a of Form 1041, or line 9(a) of Form 990-T minus

(ii) the amount from Part III, line 17 of that Form 1116, plus

(iii) the smaller of (A) the amount from Part III, line 17 of that Form 1116, or (B) Form 6251, line 11 (or if more than one Form 1116 is being used, an allocable portion of Form 6251, line 11).

- (c) Complete lines 6 through 8, substituting alternative minimum taxable income from sources outside the U.S. for taxable income from sources outside the U.S. on line 6.
- (d) Skip lines 9 and 10.
- (e) Line 11—Enter the amount from Form 6251, line 5.
- (f) Complete line 12 as indicated in Part III.
- (g) Skip lines 13 and 14.
- (h) Line 15—Enter the sum of Form 6251, lines 7, 9 and 11.
- (i) Complete lines 16 and 17 as indicated in Part III.

(5) **Part IV**—

Enter on line 12, Form 6251, the amount from line 7, Part IV of this Form 1116 (but not more than the amount on Form 6251, line 11).

For more information on how to figure this credit, see **Publication 909**, Minimum Tax and Maximum Tax.

**Line 15.**—If you are filing Form 1041, enter the amount from this line on Form 1041, line 32. If you are filing Form 990-T, enter the amount from this line on Form 990-T, page 1, line 14.

**Line 17.**—If you had an entry on Schedule D (Form 1040), line 9a, include in line 17 the portion of Schedule D, line 9a included in Form 1040, line 12.

**Line 20.—Credits.**—Enter your credits, other than your foreign tax credit, as they appear on your tax return; Form 1040, line 46, Form 1041, line 29, or Form 990-T, line 10. Include WIN credit only to the extent it is from an active trade or business. Refigure investment credit using another Form 3468. Refigure jobs credit using another Form 5884. Include in line 21 of such Form 3468 and in line 15 of such Form 5884 only the credits from an active trade or business. In addition, substitute the amount in Form 6251, line 19 for line 22 of Form 3468 and line 16 of Form 5884. In refiguring your credits, do not reduce Form 6251, line 19 by any tax from Form 4972, 5544, or section 72(m)(5). Print "ALT MIN TAX" across the top of each Form 3468 and Form 5884 you use to refigure these credits. Attach them to this form.

It may be necessary to figure the carryback or carryover of unused credits. See section 55(c)(4).

**Partners, Beneficiaries, etc. If you are a—**

- (1) Partner, take into account separately your distributive share of items of income and deductions that enter into the computation of tax preference items.
- (2) Beneficiary of an estate or trust, see section 58(c).
- (3) Shareholder of an electing small business corporation, see section 58(d).
- (4) Participant in a common trust fund, see section 58(e).
- (5) Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f).