### Part I  Computation of Alternative Minimum Tax

1. Adjusted gross income from Form 1040 or Form 1040NR, line 33 (see instructions)  

2. Deductions (applies to individuals only):
   a. Amount from Form 1040, line 34a or 34b, or Form 1040NR, line 36  
   b. On your 1982 Form 1040, if you checked Filing Status box:  
      2a or 5, enter $3,400  
      1 or 4, enter $2,300  
      3, enter $1,700  
   c. Multiply $1,000 by the total number of exemptions on Form 1040, line 6e  
   d. Add lines 2a through 2c (estates and trusts, enter zero)  
3. Subtract line 2d from line 1  

4. Tax preference items:
   a. Adjusted itemized deductions  
   b. Capital gain deduction  
   c. Add lines 4a and 4b  

5. Alternative minimum taxable income (add lines 3 and 4c)  
6. Enter $20,000 ($10,000 if married filing separately, or an estate or trust)  
7. Subtract line 6 from line 5. If zero or less, do not complete the rest of this form  
8. Enter the smaller of line 7 or $40,000 ($20,000 if married filing separately, or an estate or trust)  

9. Subtract line 8 from line 7  

10. Enter 10% of line 8  
11. Enter 20% of line 9  

12. Add lines 10 and 11  
13. Amount from Form 1040, line 50c (estates and trusts—see instructions)  
14. Minimum tax from Form 1040, 1040NR, 1041, or 990-T  
15. Tax from recapture of investment credit  

16. Add lines 13 through 15  
17. Subtract line 16 from line 12. If zero or less, do not complete the rest of this form  
18. Foreign tax credit (see instructions)  
19. Subtract line 18 from line 17. If line 18 is more than line 17, enter zero  
20. Credits allowed against alternative minimum tax from Part II, line 27  
21. Alternative minimum tax (subtract line 20 from line 19.) If zero or less, enter zero. Enter here and on Form 1040, line 53 or Form 1040NR, line 54 (estates and trusts—see instructions)  

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

22. Enter amount from line 3 above  
23. Enter 66⅔% of line 4b  
24. Subtract line 23 from line 22  
25. Figure this line from one of the schedules below on the amount reported in line 24  
26. Credits, other than Foreign Tax Credit, from Form 1040, line 49. (See instructions.)  
27. Enter line 25 or line 26, whichever is smaller. Enter here and on line 20 above  

#### Single, Married Filing Jointly, Qualifying Widow(er), or Head of Household

If the amount on line 24 is:

<table>
<thead>
<tr>
<th>Not over $20,000</th>
<th>$20,000</th>
<th>$60,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not</td>
<td>Over</td>
</tr>
<tr>
<td>$20,000</td>
<td>$60,000</td>
<td>$20,000</td>
</tr>
<tr>
<td>$60,000</td>
<td></td>
<td>$4,000 + 20%</td>
</tr>
</tbody>
</table>

10% of $20,000 = $2,000
10% of $60,000 = $6,000

#### Married, Filing Separately, or Estate or Trust

If the amount on line 24 is:

<table>
<thead>
<tr>
<th>Not over $10,000</th>
<th>$10,000</th>
<th>$30,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not</td>
<td>Over</td>
</tr>
<tr>
<td>$10,000</td>
<td>$30,000</td>
<td>10%</td>
</tr>
<tr>
<td>$30,000</td>
<td></td>
<td>$2,000 + 20%</td>
</tr>
</tbody>
</table>

10% of $10,000 = $1,000
10% of $30,000 = $3,000

*Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under section 72(m)(5).

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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 on any expense allowed in figuring 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 5 of Form 1040NR, line 1 of Form 6251, instead of the amount from Form 1040 or Form 1040NR, line 33.  If you entered your earned income on line 3 of the worksheet, refer to that line using Schedule A (Form 1040), line 29 instead of your earned income.

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 28):
  (1) medical and dental expenses (Schedule A (Form 1040), line 10),
  (2) State, local, and foreign taxes (Schedule A (Form 1040), line 15),
  (3) casualty and theft losses (Schedule A (Form 1040), line 24), (4) any deduction for estate tax allowable under section 691(c).

Step 2—Subtract from your adjusted gross income (Form 1040, line 33), the items in (1) through (4) of step 1, if less than zero, enter zero.

Step 3—Multiply step 2 by 60%.

Line 4.—Income from step 3 from line 1.

Estate and Trusts—Step 1—Add all deductions except:
  (1) those allowed in figuring adjusted gross income,
  (2) the deduction for personal exemptions,
  (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, if less than zero, enter 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 170(1)(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 1, 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 12.—If this is a short period return, use the formula in section 443 (d) (1) to determine the amount to enter on these lines.

Nonresident alien individuals.—If you disposed of U.S. real property interests at a gain, see Form 1040NR instructions for a special rule in figuring line 10.

Line 13.—Estate and trusts, enter the amount from Form 1041, line 30, or Form 990-T, page 1, line 11.

Line 18.—Foreign Tax Credit

If line 17 is more than zero, and you incurred foreign taxes and elect to take them as a credit, enter on line 18 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 its 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:
    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 Form 6251, plus
    (iii) the smaller of (A) the amount from Part III, line 17 of that Form 1116, or (B) Form 1116, line 17 (or if more than one Form 1116 is being used, an allocable portion of Form 6251, line 17).

(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 line 10.

(f) Complete line 12 as indicated in Part III.

(g) Skip lines 13 and 14.

(h) Enter the sum of Form 6251, lines 13, 15 and 17.

(i) Complete lines 16 and 17 as indicated in Part III.

(5) Part IV—

Enter on line 18, Form 6251, the amount from line 7, Part IV of this Form 1116 (but not more than the amount on Form 6251, line 17).

For more information on foreign tax credits, see Publication 909, Minimum Tax and Alternative Minimum Tax.

Line 21—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 23—if you had an entry on Schedule D (Form 1040), line 9a, include in line 23 the portion of Schedule D, line 9a included in Form 1040, line 13.

Line 26.—Credits—Enter your credits, other than your foreign tax credit, as they appear on your tax return; Form 1040, line 49, Form 1041, line 29, or Form 990-T, page 1, line 29.  If you are filing Form 1041, line 29, or Form 990-T, page 1, line 29, see section 56(4).  If you are filing Form 1041, line 29, or Form 990-T, page 1, line 29, see section 56(4).

Partners, beneficiaries, etc.  If you are a—

(1) Partner, take into account separately your distributive share of items of income and deductions, and losses, and enter into the computation of tax preference items;

(2) Beneficiary of an estate or trust, see section 56(c);

(3) Shareholder of an electing small business corporation, see section 58(d);

(4) Participant in a common trust fund, see section 56(e);

(5) Shareholder or holder of beneficial interest in management, see section 56(f).

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.  Individuals, estates or trusts 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 49; or (3) non-business credits for investment credit, WIN credit, etc.