

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR. Estates and trusts, use Form 8656.

Name(s) as shown on Form 1040

Your social security number

1	Taxable income from Form 1040, line 36 (can be less than zero)		1		
2	Net operating loss deduction (Do not enter as a negative amount)		2		
3	Add lines 1 and 2		3		
4	Adjustments: (See instructions before completing.)				
a	Standard deduction from Form 1040, line 33b	4a			
b	Medical and dental expense	4b			
c	Miscellaneous itemized deductions from Schedule A, line 24	4c			
d	Taxes from Schedule A, line 8	4d			
e	Interest from Schedule A, line 12b	4e			
f	Other interest adjustments	4f			
g	Depreciation of property placed in service after 1986	4g			
h	Circulation and research and experimental expenditures paid or incurred after 1986	4h			
i	Mining exploration and development costs paid or incurred after 1986	4i			
j	Long-term contracts entered into after 2/28/86	4j			
k	Pollution control facilities placed in service after 1986	4k			
l	Installment sales of certain property	4l			
m	Basis adjustment	4m			
n	Certain loss limitations	4n			
o	Tax shelter farm loss	4o			
p	Passive activity loss	4p			
q	Beneficiaries of estates and trusts	4q			
r	Personal exemptions (see instructions)	4r			
s	Total adjustments (combine lines 4a through 4r)		4s		
5	Tax preference items: (See instructions before completing.)				
a	Accelerated depreciation of real property placed in service before 1987	5a			
b	Accelerated depreciation of leased personal property placed in service before 1987	5b			
c	Amortization of certified pollution control facilities placed in service before 1987	5c			
d	Appreciated property charitable deduction	5d			
e	Incentive stock options	5e			
f	Tax-exempt interest from private activity bonds issued after August 7, 1986	5f			
g	Intangible drilling costs	5g			
h	Depletion	5h			
i	Reserves for losses on bad debts of financial institutions	5i			
j	Total tax preference items (add lines 5a through 5i)		5j		
6	Combine lines 3, 4s, and 5j		6		
7	Alternative tax net operating loss deduction (Do not enter more than 90% of line 6.)		7		
8	Alternative minimum taxable income (subtract line 7 from line 6)		8		
9	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)		9		
10	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)		10		
11	Subtract line 10 from line 8. If zero or less, enter zero		11		
12	Multiply line 11 by 25% (.25)		12		
13	Subtract line 12 from line 9. If zero or less, enter zero		13		
14	Subtract line 13 from line 8. If zero or less, enter zero		14		
15	Multiply line 14 by 21% (.21)		15		
16	Alternative minimum tax foreign tax credit		16		
17	Tentative minimum tax (subtract line 16 from line 15)		17		
18	Regular tax before credits (Form 1040, line 37) minus foreign tax credit (Form 1040, line 44)		18		
19	Alternative minimum tax (subtract line 18 from line 17). Enter on Form 1040, line 49.		19		