

**Alternative Minimum Tax—Individuals**

▶ See separate instructions.

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

Name(s) shown on Form 1040

Your social security number

1	Enter the amount from Form 1040, line 35. (If Form 1040, line 35 is less than zero, enter as a negative amount.)	1		
2	Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)	2		
3	Overall itemized deductions limitation (see instructions)	3	(	)
4	Combine lines 1, 2, and 3	4		
5	<b>Adjustments:</b> (See instructions before completing.)			
a	Standard deduction, if any, from Form 1040, line 34	5a		
b	Medical and dental expenses. (Enter the smaller of the amount from Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 32.)	5b		
c	Miscellaneous itemized deductions from Schedule A (Form 1040), line 24	5c		
d	Taxes from Schedule A (Form 1040), line 8	5d		
e	Refund of taxes	5e	(	)
f	Certain home mortgage interest	5f		
g	Investment interest expense	5g		
h	Depreciation of tangible property placed in service after 1986	5h		
i	Circulation and research and experimental expenditures paid or incurred after 1986	5i		
j	Mining exploration and development costs paid or incurred after 1986	5j		
k	Long-term contracts entered into after 2/28/86	5k		
l	Pollution control facilities placed in service after 1986	5l		
m	Installment sales of certain property	5m		
n	Adjusted gain or loss and incentive stock options	5n		
o	Certain loss limitations	5o		
p	Tax shelter farm loss	5p		
q	Passive activity loss	5q		
r	Beneficiaries of estates and trusts	5r		
s	Combine lines 5a through 5r	5s		
6	<b>Tax preference items:</b> (See instructions before completing.)			
a	Appreciated property charitable deduction	6a		
b	Tax-exempt interest from private activity bonds issued after 8/7/86	6b		
c	Depletion	6c		
d	Accelerated depreciation of real property placed in service before 1987	6d		
e	Accelerated depreciation of leased personal property placed in service before 1987	6e		
f	Amortization of certified pollution control facilities placed in service before 1987	6f		
g	Intangible drilling costs	6g		
h	Add lines 6a through 6g	6h		
7	Combine lines 4, 5s, and 6h	7		
8	Energy preference adjustment for certain taxpayers. (Do not enter more than 40% of line 7.) See instructions	8		
9	Subtract line 8 from line 7	9		
10	Alternative tax net operating loss deduction. See instructions for limitations	10		
11	<b>Alternative minimum taxable income.</b> Subtract line 10 from line 9. If married filing separately, see instructions	11		
12	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)	12		
13	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household).	13		
14	Subtract line 13 from line 11. If zero or less, enter -0- here and on line 15 and go to line 16	14		
15	Multiply line 14 by 25% (.25)	15		
16	<b>Exemption.</b> Subtract line 15 from line 12. If zero or less, enter -0-. If completing this form for a child under age 14, see instructions for amount to enter	16		
17	Subtract line 16 from line 11. If zero or less, enter -0- here and on line 22 and skip lines 18 through 21	17		
18	Multiply line 17 by 24% (.24)	18		
19	Alternative minimum tax foreign tax credit. See instructions	19		
20	Tentative minimum tax. Subtract line 19 from line 18	20		
21	Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see instructions	21		
22	<b>Alternative minimum tax.</b> Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 1040, line 48. If completing this form for a child under age 14, see instructions for amount to enter	22		