Form 6251  

Alternative Minimum Tax—Individuals

See separate instructions.

Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

<table>
<thead>
<tr>
<th>Your social security number</th>
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1. Enter the amount from Form 1040, line 35. If less than zero, enter as a negative amount.
2. Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount.
3. Overall itemized deductions limitation amount (see instructions).
4. Combine lines 1, 2, and 3.

5. Adjustments: (See instructions before completing.)
   a. Standard deduction, if any, from Form 1040, line 34.
   b. Medical and dental expenses. Enter the smaller of the amount from Schedule A (Form 1040), line 4, or 2 1/2% (.025) of Form 1040, line 32.
   c. Miscellaneous itemized deductions from Schedule A (Form 1040), line 24.
   d. Taxes from Schedule A (Form 1040), line 8.
   e. Refund of taxes.
   f. Certain home mortgage interest.
   g. Investment interest expense.
   h. Depreciation of tangible property placed in service after 1986.
   i. Circulation and research and experimental expenditures paid or incurred after 1986.
   j. Mining exploration and development costs paid or incurred after 1986.
   k. Long-term contracts entered into after 2/28/86.
   l. Pollution control facilities placed in service after 1986.
   m. Installment sales of certain property.
   n. Adjusted gain or loss.
   o. Incentive stock options.
   q. Tax shelter farm activities.
   r. Passive activities.
   s. Beneficiaries of estates and trusts.
   t. Combine lines 5a through 5s.

6. Tax preference items: (See instructions before completing.)
   a. Appreciated property charitable deduction.
   b. Tax-exempt interest from private activity bonds issued after 8/7/86.
   c. Depletion.
   e. Accelerated depreciation of leased personal property placed in service before 1987.
   f. Intangible drilling costs.
   g. Add lines 6a through 6f.
   h. Combine lines 4, 5t, and 6g.
   i. Energy preference adjustment for certain taxpayers. Do not enter more than 40% of line 7. See instructions.
   j. Subtract line 8 from line 7.
   k. Alternative tax net operating loss deduction. See instructions for limitations.
   l. Alternative minimum taxable income. Subtract line 10 from line 9. If married filing separately, see instructions.
   m. Enter: $40,000 ($20,000 if married filing separately; $30,000 if single or head of household).
   n. Enter: $150,000 ($75,000 if married filing separately; $112,500 if single or head of household).
   o. Subtract line 13 from line 11. If zero or less, enter -0- here and on line 15 and go to line 16.
   p. Multiply line 14 by 25% (.25).
   q. Exemption. 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.
   r. Subtract line 16 from line 11. If zero or less, enter -0- here and on line 22 and skip lines 18 through 21.
   s. Multiply line 17 by 24% (.24).
   t. Alternative minimum tax foreign tax credit. See instructions.
   u. Tentative minimum tax. Subtract line 19 from line 18.
   v. Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount from Form 4970 is entered on line 39 of Form 1040, also include the amount from Form 4970 on this line.
   w. Alternative minimum tax. 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.