

▶ See separate instructions.

**1993**

Attachment  
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

**Part I Adjustments and Preferences**

<b>1</b>	If you itemized deductions on Schedule A (Form 1040), go to line 2. If you did not itemize deductions, enter your standard deduction from Form 1040, line 34, and skip to line 6 . . . . .	<b>1</b>																
<b>2</b>	Medical and dental expenses. See instructions . . . . .	<b>2</b>																
<b>3</b>	Taxes. Enter the amount from Schedule A, line 8 . . . . .	<b>3</b>																
<b>4</b>	Certain interest on a home mortgage not used to buy, build, or improve your home . . . . .	<b>4</b>																
<b>5</b>	Miscellaneous itemized deductions. Enter the amount from Schedule A, line 24 . . . . .	<b>5</b>																
<b>6</b>	Refund of taxes. Enter any tax refund from Form 1040, line 10 or 22 . . . . .	<b>6</b>	(	)														
<b>7</b>	Investment interest. Enter difference between regular tax and AMT deduction . . . . .	<b>7</b>																
<b>8</b>	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation . . . . .	<b>8</b>																
<b>9</b>	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss . . . . .	<b>9</b>																
<b>10</b>	Incentive stock options. Enter excess of AMT income over regular tax income . . . . .	<b>10</b>																
<b>11</b>	Passive activities. Enter difference between AMT and regular tax income or loss . . . . .	<b>11</b>																
<b>12</b>	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 . . . . .	<b>12</b>																
<b>13</b>	Tax-exempt interest from private activity bonds issued after 8/7/86 . . . . .	<b>13</b>																
<b>14</b>	Other. Enter the amount, if any, for each item and enter the total on line 14. <table border="0" style="width:100%; border:none;"> <tr> <td style="width:50%; border:none;"> <b>a</b> Charitable contributions . . . . .</td> <td style="width:50%; border:none;"> <b>g</b> Long-term contracts . . . . .</td> </tr> <tr> <td style="border:none;"> <b>b</b> Circulation expenditures . . . . .</td> <td style="border:none;"> <b>h</b> Loss limitations . . . . .</td> </tr> <tr> <td style="border:none;"> <b>c</b> Depletion . . . . .</td> <td style="border:none;"> <b>i</b> Mining costs . . . . .</td> </tr> <tr> <td style="border:none;"> <b>d</b> Depreciation (pre-1987) . . . . .</td> <td style="border:none;"> <b>j</b> Pollution control facilities . . . . .</td> </tr> <tr> <td style="border:none;"> <b>e</b> Installment sales . . . . .</td> <td style="border:none;"> <b>k</b> Research and experimental . . . . .</td> </tr> <tr> <td style="border:none;"> <b>f</b> Intangible drilling costs . . . . .</td> <td style="border:none;"> <b>l</b> Tax shelter farm activities . . . . .</td> </tr> <tr> <td style="border:none;"></td> <td style="border:none;"> <b>m</b> Related adjustments . . . . .</td> </tr> </table>	<b>a</b> Charitable contributions . . . . .	<b>g</b> Long-term contracts . . . . .	<b>b</b> Circulation expenditures . . . . .	<b>h</b> Loss limitations . . . . .	<b>c</b> Depletion . . . . .	<b>i</b> Mining costs . . . . .	<b>d</b> Depreciation (pre-1987) . . . . .	<b>j</b> Pollution control facilities . . . . .	<b>e</b> Installment sales . . . . .	<b>k</b> Research and experimental . . . . .	<b>f</b> Intangible drilling costs . . . . .	<b>l</b> Tax shelter farm activities . . . . .		<b>m</b> Related adjustments . . . . .	<b>14</b>		
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	<b>m</b> Related adjustments . . . . .																	
<b>15</b>	<b>Total Adjustments and Preferences.</b> Combine lines 1 through 14 . . . . . ▶	<b>15</b>																

**Part II Alternative Minimum Taxable Income**

<b>16</b>	Enter the amount from <b>Form 1040, line 35</b> . If less than zero, enter as a (loss) . . . . . ▶	<b>16</b>		
<b>17</b>	Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount . . . . .	<b>17</b>		
<b>18</b>	If Form 1040, line 32, is over \$108,450 (over \$54,225 if married filing separately), enter your itemized deductions limitation, if any, from line 9 of the worksheet for Schedule A, line 26 . . . . .	<b>18</b>	(	)
<b>19</b>	Combine lines 15 through 18 . . . . . ▶	<b>19</b>		
<b>20</b>	Alternative tax net operating loss deduction. See instructions . . . . .	<b>20</b>		
<b>21</b>	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see instructions.) . . . . . ▶	<b>21</b>		

**Part III Exemption Amount and Alternative Minimum Tax**

<b>22</b>	<b>Exemption Amount.</b> (If this form is for a child under age 14, see instructions.) <table border="0" style="width:100%; border:none;"> <tr> <td style="width:33%;"><b>If your filing status is:</b></td> <td style="width:33%;"><b>And line 21 is not over:</b></td> <td style="width:33%;"><b>Enter on line 22:</b></td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$33,750</td> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>45,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>22,500</td> </tr> </table> <p>If line 21 is <b>over</b> the amount shown above for your filing status, see instructions.</p>	<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>		Single or head of household	\$112,500	\$33,750	}	Married filing jointly or qualifying widow(er)	150,000	45,000	Married filing separately	75,000	22,500	<b>22</b>		
<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>																
Single or head of household	\$112,500	\$33,750	}															
Married filing jointly or qualifying widow(er)	150,000	45,000																
Married filing separately	75,000	22,500																
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 . . . . . ▶	<b>23</b>																
<b>24</b>	If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, see instructions . . . . .	<b>24</b>																
<b>25</b>	Alternative minimum tax foreign tax credit. See instructions . . . . .	<b>25</b>																
<b>26</b>	Tentative minimum tax. Subtract line 25 from line 24 . . . . . ▶	<b>26</b>																
<b>27</b>	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43 . . . . .	<b>27</b>																
<b>28</b>	<b>Alternative Minimum Tax.</b> (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48 . . . . . ▶	<b>28</b>																