

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

**Part I Adjustments and Preferences**

1	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 . . . . .	1		
2	Medical and dental. Enter the smaller of Schedule A, line 4, or 2½% of Form 1040, line 32 . . . . .	2		
3	Taxes. Enter the amount from Schedule A, line 9 . . . . .	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home . . . . .	4		
5	Miscellaneous itemized deductions. Enter the amount from Schedule A, line 26 . . . . .	5		
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or 21 . . . . .	6	(	)
7	Investment interest. Enter difference between regular tax and AMT deduction . . . . .	7		
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation . . . . .	8		
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss . . . . .	9		
10	Incentive stock options. Enter excess of AMT income over regular tax income . . . . .	10		
11	Passive activities. Enter difference between AMT and regular tax income or loss . . . . .	11		
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 . . . . .	12		
13	Tax-exempt interest from private activity bonds issued after 8/7/86 . . . . .	13		
14	Other. Enter the amount, if any, for each item and enter the total on line 14.			
	a Charitable contributions . . . . .			
	b Circulation expenditures . . . . .			
	c Depletion . . . . .			
	d Depreciation (pre-1987) . . . . .			
	e Installment sales . . . . .			
	f Intangible drilling costs . . . . .			
	g Long-term contracts . . . . .			
	h Loss limitations . . . . .			
	i Mining costs . . . . .			
	j Patron's adjustment . . . . .			
	k Pollution control facilities . . . . .			
	l Research and experimental . . . . .			
	m Tax shelter farm activities . . . . .			
	n Related adjustments . . . . .			
14		14		
15	<b>Total Adjustments and Preferences.</b> Combine lines 1 through 14 . . . . . ▶	15		

**Part II Alternative Minimum Taxable Income**

16	Enter the amount from <b>Form 1040, line 35.</b> If less than zero, enter as a (loss) . . . . . ▶	16		
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount . . . . .	17		
18	If Form 1040, line 32, is over \$111,800 (over \$55,900 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A, line 29 . . . . .	18	(	)
19	Combine lines 15 through 18 . . . . . ▶	19		
20	Alternative tax net operating loss deduction. See instructions . . . . .	20		
21	<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.) . . . . . ▶	21		

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

22	<b>Exemption Amount.</b> (If this form is for a child under age 14, see instructions.)			
	<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	
	If line 21 is <b>over</b> the amount shown above for your filing status, see instructions.			
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 . . . . . ▶	23		
24	If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	24		
25	Alternative minimum tax foreign tax credit. See instructions . . . . .	25		
26	Tentative minimum tax. Subtract line 25 from line 24 . . . . . ▶	26		
27	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 . . . . .	27		
28	<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 . . . . . ▶	28		