

▶ See separate instructions.

2002

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 39, and go to line 2. Otherwise, enter the amount from Form 1040, line 36, and go to line 7. (If zero or less, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 36 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 36, is over \$137,300 (over \$68,650 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (42% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$173,000, see page 7 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	<p>IF your filing status is . . .</p> <p>Single or head of household. \$112,500 \$35,750</p> <p>Married filing jointly or qualifying widow(er) . . . 150,000 49,000</p> <p>Married filing separately 75,000 24,500</p> <p>If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.</p>			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here			
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 57 here.</p> <p>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)			
33	Tentative minimum tax. Subtract line 32 from line 31			
34	Tax from Form 1040, line 42 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 45)			
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 43			

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30			36
37	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).	39		
40	Enter the smaller of line 36 or line 39			40
41	Subtract line 40 from line 36			41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			42
43	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43		
44	Enter the smaller of line 36 or line 37	44		
45	Enter the smaller of line 43 or line 44. If zero, go to line 51	45		
46	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	46		
47	Enter the smaller of line 45 or line 46	47		
48	Multiply line 47 by 8% (.08)			48
49	Subtract line 47 from line 45	49		
50	Multiply line 49 by 10% (.10)			50
51	Subtract line 45 from line 44	51		
52	Multiply line 51 by 20% (.20)			52
53	Subtract line 44 from line 40	53		
54	Multiply line 53 by 25% (.25)			54
55	Add lines 42, 48, 50, 52, and 54			55
56	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			56
57	Enter the smaller of line 55 or line 56 here and on line 31			57

