

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

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

Table with 29 rows and 3 columns. Rows 1-28 list various tax adjustments with corresponding line numbers and input fields. Row 29 is the total alternative minimum taxable income.

Part II Alternative Minimum Tax (AMT)

Table with 6 rows and 3 columns. Row 30 shows exemption amounts based on filing status. Row 31 is the subtraction of line 30 from line 29. Row 32 shows AMT calculation based on line 31. Row 33 is the foreign tax credit. Row 34 is the tentative minimum tax. Row 35 is the tax from Form 1040. Row 36 is the final AMT calculation.

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions				37		
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	38					
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39					
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	40					
41	Enter the smaller of line 37 or line 40				41		
42	Subtract line 41 from line 37				42		
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				43		
44	Enter: <ul style="list-style-type: none"> • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 	44					
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45					
46	Subtract line 45 from line 44. If zero or less, enter -0-	46					
47	Enter the smaller of line 37 or line 38	47					
48	Enter the smaller of line 46 or line 47	48					
49	Subtract line 48 from line 47	49					
50	Multiply line 49 by 15% (.15) ▶				50		
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.						
51	Subtract line 47 from line 41	51					
52	Multiply line 51 by 25% (.25) ▶				52		
53	Add lines 43, 50, and 52				53		
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54		
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions				55		