



**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

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

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	<b>2a</b>
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	<b>2b</b> ( )
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	<b>2e</b>
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b> ( )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b> ( )
<b>t</b>	Intangible drilling costs preference	<b>2t</b>
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	<b>4</b>

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <b>IF your filing status is...</b> <b>AND line 4 is not over...</b> <b>THEN enter on line 5...</b> Single or head of household . . . . . \$ 578,150 . . . . . \$ 81,300 Married filing jointly or qualifying surviving spouse 1,156,300 . . . . . 126,500 Married filing separately . . . . . 578,150 . . . . . 63,250 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	<b>6</b>
<b>7</b>	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • <b>All others:</b> If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	<b>7</b>
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	<b>10</b>
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	<b>11</b>

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	12
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	13
14	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	14
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	15
16	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	16
17	Subtract line 16 from line 12 . . . . .	17
18	If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result . . . . .	18
19	Enter: <ul style="list-style-type: none"> <li>• \$89,250 if married filing jointly or qualifying surviving spouse,</li> <li>• \$44,625 if single or married filing separately, or</li> <li>• \$59,750 if head of household.</li> </ul>	19
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	20
21	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	21
22	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	22
23	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	23
24	Subtract line 23 from line 22 . . . . .	24
25	Enter: <ul style="list-style-type: none"> <li>• \$492,300 if single,</li> <li>• \$276,900 if married filing separately,</li> <li>• \$553,850 if married filing jointly or qualifying surviving spouse, or</li> <li>• \$523,050 if head of household.</li> </ul>	25
26	Enter the amount from line 21 . . . . .	26
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	27
28	Add line 26 and line 27 . . . . .	28
29	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	29
30	Enter the smaller of line 24 or line 29 . . . . .	30
31	Multiply line 30 by 15% (0.15) . . . . .	31
32	Add lines 23 and 30 . . . . .	32
	<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>	
33	Subtract line 32 from line 22 . . . . .	33
34	Multiply line 33 by 20% (0.20) . . . . .	34
	<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>	
35	Add lines 17, 32, and 33 . . . . .	35
36	Subtract line 35 from line 12 . . . . .	36
37	Multiply line 36 by 25% (0.25) . . . . .	37
38	Add lines 18, 31, 34, and 37 . . . . .	38
39	If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result . . . . .	39
40	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	40