**Alternative Minimum Tax—Individuals** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

▶ Go to www.irs.gov/Form6251 for instructions and the latest information. ► Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. **32** Your social security number

Pa	rt I Alternative Minimum Taxable Income (See instructions for how to complete each li	ne.)		
1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8			
	and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a			
	negative amount.)	1		
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from			
	Form 1040, line 8	2a	,	<del>                                     </del>
b	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	2b	(	<del>                                       </del>
c	Investment interest expense (difference between regular tax and AMT)	2c		+
d	Depletion (difference between regular tax and AMT)	2d		
e	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	2e 2f	/	<del>                                     </del>
f	Alternative tax net operating loss deduction	2g	(	<del>  '</del>
9 h	Qualified small business stock, see instructions	29 2h		+
":	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i		
i	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j		_
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k		
ï	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	21		
m	Passive activities (difference between AMT and regular tax income or loss)	2m		
n	Loss limitations (difference between AMT and regular tax income or loss)	2n		
o	Circulation costs (difference between regular tax and AMT)	20		
р	Long-term contracts (difference between AMT and regular tax income)	2p		
q	Mining costs (difference between regular tax and AMT)	2q		
r	Research and experimental costs (difference between regular tax and AMT)	2r		
s	Income from certain installment sales before January 1, 1987	2s	(	)
t	Intangible drilling costs preference	2t		
3	Other adjustments, including income-based related adjustments	3		
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4			
	is more than \$718,800, see instructions.)	4		
	rt II Alternative Minimum Tax (AMT)			
5	Exemption. (If you were under age 24 at the end of 2018, see instructions.)			
	IF your filing status is AND line 4 is not over THEN enter on line 5			
	Single or head of household \$ 500,000 \$ 70,300			
	Married filing jointly or qualifying widow(er) 1,000,000 109,400	_		
	Married filing separately	5		_
_	If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.			
6	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	6		
7	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you			
	reported qualified dividends on Form 1040, line 3a; or 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	7		
	the back and enter the amount from line 40 here.			
	• All others: If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply			
	line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911			
	if married filing separately) from the result.			
8	Alternative minimum tax foreign tax credit (see instructions)	8		<del> </del>
9	Tentative minimum tax. Subtract line 8 from line 7	9		_
10	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract			
	from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to			
	figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this	40	1	
44	line (see instructions)	10		+
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0 Enter here and on Schedule 2 (Form 1040), line 45.	11		

## 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 Wo	rkshee	et in the instruction	ns.
12	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7	12		
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	13		
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, 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 refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, 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 \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result	18		
19	Enter:			
	• \$77,200 if married filing jointly or qualifying widow(er),			
	• \$38,600 if single or married filing separately, or • \$51,700 if head of household.	19		
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in 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 the amount from Form 1040, line 10; if zero or less, enter -0 If			
	you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	20		
21	Subtract line 20 from line 19. If zero or less, enter -0	21		
	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:			
	• \$425,800 if single			
	• \$239,500 if married filing separately	25		
	• \$479,000 if married filing jointly or qualifying widow(er)			
	• \$452,400 if head of household			
26	Enter the amount from line 21	26		
27	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 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, line 10; if zero or less, enter -0 If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	27		
28	Add line 26 and line 27	28		
29	Subtract line 25 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		
	Add lines 23 and 30	32		
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.			
33	Subtract line 32 from line 22	33		
	Multiply line 33 by 20% (0.20)	34		
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.			
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 \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 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 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7.	40		