

Department of the Treasury

Internal Revenue Service

## **Alternative Minimum Tax**—Individuals

Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

Attachment Sequence No. **32** 

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

Your social security number

The 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, onlier as a negative amount.)  2a 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 Tax refund from Schedule 1 (Form 1040), line 1 or line 82  c linestement interest systemes (difference between regular tax and AMT)  Depletion (difference between regular tax and AMT)  Not operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount  Alternative tax net operating loss deduction form Schedule 1 (Form 1040), line 8a. Enter as a positive amount  2b NOL  Alternative tax net operating loss deduction form Schedule 1 (Form 1040), line 8a. Enter as a positive amount  2c Interest from specified private activity bonds exempt from the regular tax  2g NOL  Alternative tax net operating loss deduction form Schedule 1 (Form 1041), lox 12, and	1 Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, if szero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. If lises than zero, or inder as a negative amount.)  2 If If ling Schodule A (Form 1040), inter the taxes from Schodule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR in e1 2  2 If If ling Schodule A (Form 1040), line 1 or line 82  2 If line 3 Exercises (International Control of Schodule 1, International Control of International	Dar	Alternative Minimum Taxable Income (See instructions for how to complete each line.)	١	
Taxable Incom  is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result 1 here. (If less than zero, enter as a negative amount.)  2 If If lings Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12  2 If If lings Schedule A (Form 1040), line 1 or line 82  2 If Torm 1040 or 1040-SR, line 12  3 Torm 1040 or 1040-SR, line 12  4 Torm 1040 or 1040-SR, line 12  5 Tax refund from Schedule 1 (Form 1040), line 1 or line 82  6 Investment interest expense (difference between regular tax and AMT)  8 Depletion (difference between regular tax and AMT)  9 Not operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount  2 NOL  4 Alternative tax her operating loss deduction  1 Interest from specified private activity bords exempt from the regular tax  2 If line 10 Interest from specified private activity bords exempt from the regular tax  2 If line 10 Interest from specified private activity bords exempt from the regular tax  2 If line 10 Interest from specified private activity bords exempt from the regular tax income)  2 If line 10 Interest from specified private activity bords exempt from the regular tax income)  2 If line 10 Interest from specified private activity and several private activities (Interest private activities and several private activities (Interest private activities and private activities and several private activities (Interest private activi	Taxable Incomes  is zero, subtract line 1 of 6 From 1040 or 1040-SR from line 1 in 1 of From 1040 or 1040-SR and enter the result  2a If If lings Schedule A (From 1040), ine 1 or line 82  2b If line 5 Schedule A (From 1040), line 1 or line 82  2c Int 1 or line 5 Schedule 1 (From 1040), line 1 or line 82  2c Int 1 or line 5 Schedule 1 (From 1040), line 1 or line 82  2d backedule 1 (From 1040), line 1 or line 82  2d backedule 1 (From 1040), line 1 or line 82  2d backedule 1 (From 1040), line 1 or line 82  2d backedule 1 (From 1040), line 1 or line 82  2d backedule 1 (From 1040), line 8a. Enter as a positive amount  2e lint + Div Depletion deduction from Schedule 1 (From 1040), line 8a. Enter as a positive amount  2e lint + Div Depletion deduction store 1 or line 1 or line 82  3c linterest from spacified private activity bonds exempt from the regular tax  4c line 1 or line 1 or line 1 or line 82  3c linterest from spacified private activity bonds exempt from the regular tax  4c line 2 line 1 or line 1 or line 1 or line 82  3c linterest from spacified private activity bonds exempt from the regular tax income)  2e linterest from spacified private activity bonds exempt from the regular tax income)  2e lint + Stocks  1e Depreciation of property Property sales  1e Depreciation of prope	Fai			NAA CI.
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p 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 + installment p. 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 \$875,950, see instructions).  Part II Alternative Minimum Tax (AMT)  Exemption. IF your filing status is IF *AMT Income* Use This Value for Calculation is under threshold Single or head of household . \$ 609,350 . \$ 85,700 Married filing separately . 609,350 . \$ 85,700 Married filing separately . 609,350 . 66,650 If line 4 is over the amount shown above for your filing status, see instructions.  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.  1 of you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax foreign tax credit (see instructions)  8 Tentative minimum tax. Subtract line 8 from line 7 . Tentative TAX = tax - foreign tax	p 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 + installment   t Intangible drilling costs preference . 2t   d Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.).  Part II Alternative Minimum Tax (AMT)  Exemption.  If your filing status is  If *AMT Income* Use This Value for Calculation is under threshold Single or head of household . \$ 609,350 . \$ 85,700   Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300   Married filing spearately . 609,350 . 66,650 . 5   If line 4 is over the amount shown above for your filing status, see instructions.  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.  7 • If you are filing Form 2555, see instructions for the amount to enter.  • If you are filing spearately in the spearately of the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0,26). Otherwise, multiply line 10 by 26% (0,26). Otherwise, multiply line 10 by 26% (0,26). Otherwise, mul	0		ailina	distribution costs
q Mining costs (difference between regular tax and AMT)	q Mining costs (difference between regular tax and AMT) . 2	_ p			
r Research and experimental costs (difference between regular tax and AMT)  s Income from certain installment sales before January 1, 1987	r Research and experimental costs (difference between regular tax and AMT)  s Income from certain installment sales before January 1, 1987  t Intangible drilling costs preference  3 Other adjustments, including income-based related adjustments  4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions).  Part II Alternative Minimum Tax (AMT)  5 Exemption IF your filing status is Single or head of household . \$ 609,350 . \$ 85,700 Married filing picture or gualifying surviving spouse 1,218,700 . 133,300 Married filing separately . 609,350 . \$ 85,700 Married filing separately . 609,350 . 66,650  If line 4 is over 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.  7 • 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 3; 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 the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax. Subtract line 8 from line 7  Tentative minimum tax. Subtract line 8 from line 7  Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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  10 Add Form 1040 or 1040-SR, line 16,	q		2q	
t Intangible drilling costs preference 3 Other adjustments, including income-based related adjustments 4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Part II Alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  Single or head of household . \$ 609,350 . \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately . 609,350 . 66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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.  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; 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 the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax Subtract line 8 from line 7 . Tentative TAX = tax - foreign tax  Tentative TAX = tax - foreign tax  Tentative TAX = tax - foreign tax	t Intangible drilling costs preference 3 Other adjustments, including income-based related adjustments 4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filling separately and line 4 is more than \$875,950, see instructions.)  Part II Alternative Minimum Tax (AMT)  5 Exemption.  IF your filling status is  Single or head of household . \$609,350 . \$85,700  Married filing sparately . \$609,350 . \$85,700  Married filing sparately . \$609,350 . \$66,650  If line 4 is over 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.  7 • 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; 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 the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately) from the result.  8 Alternative minimum tax. Subtract line 8 from line 7  Tentative minimum tax. Subtract line 8 from line 7  10 Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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  10 Add Form 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	r		2r	
3 Other adjustments, including income-based related adjustments 4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Alternative Minimum Tax (AMT)  Exemption  Fyour filing status is  Single or head of household . \$609,350 . \$85,700  Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately . \$609,350 . \$66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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.  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; 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 the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 28% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax foreign tax credit (see instructions)  8 Tentative minimum tax. Subtract line 8 from line 7  Tentative TAX = tax - foreign tax	3 Other adjustments, including income-based related adjustments 4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Part II Alternative Minimum Tax (AMT)  5 Exemption. IF your filing status is Single or head of household . \$ 609,350 . \$ 85,700 Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300 Married filing separately . 609,350 . 66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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.  7 • 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 3; 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 the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax. Subtract line 8 from line 7  Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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	s	Income from certain installment sales before January 1, 1987	2s	+ installment pay
Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Part II Alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  Single or head of household . \$ 609,350 . \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately . 609,350 . 66,650  If line 4 is over 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	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Part II Alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  Single or head of household . \$ 609,350 . \$ 85,700  Married filing pointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately . 609,350 . 66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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.  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; 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 the back and enter the amount from line 40 here.  All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  Alternative minimum tax foreign tax credit (see instructions)  Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 12. 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.		Intangible drilling costs professor	<u> </u>	
Part II Alternative Minimum Tax (AMT)    Exemption   IF your filing status is   IF *AMT Income*   Use This Value for Calculation   Single or head of household   Single or head or o	Part II Alternative Minimum Tax (AMT)  Exemption. IF your filing status is IF *AMT Income* is under threshold Single or head of household . \$ 609,350 . \$ 85,700 Married filing sparately . 609,350 . 66,650 If line 4 is over 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	t	intangible <mark>uniling 605t5</mark> preference	2t	
Part II Alternative Minimum Tax (AMT)  Exemption.  If your filing status is  Single or head of household . \$ 609,350 . \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately . 609,350 . 66,650  If line 4 is over 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.  7 • 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; 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 the back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax foreign tax credit (see instructions)  8 Tentative minimum tax. Subtract line 8 from line 7	Part II Alternative Minimum Tax (AMT)    Exemption				
Exemption.  IF your filing status is  Single or head of household . \$ 609,350 . \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately . 609,350 . 66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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	Exemption   IF your filing status is   IF*AMT Income* is under threshold   Single or head of household   Single or head of head or head of head or head o	3	Other adjustments, including income-based related adjustments		*AMT Income*
Single or head of household   Single or head of his household   Single or head of household   Single or head on lines   Single o	IF your filing status is   Sunder threshold   Single or head of household   \$609,350   \$85,700     Married filing jointly or qualifying surviving spouse   1,218,700   133,300     Married filing separately   609,350   66,650     If line 4 is over the amount shown above for your filing status, see instructions.    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   10   10   10   10   10     If you are filing Form 2555, see instructions for the amount to enter.   Foreign Income Taxes Threshold     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; 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 the back and enter the amount from line 40 here.    All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.    Alternative minimum tax. Subtract line 8 from line 7   Tentative TAX = tax - foreign tax Continued as a positive number). If zero or less, enter -0 If you used Schedule 2 (Form 1040), line 1z. 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   1040   1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions   1040   1040-SR, line 16, refigure that tax without using Schedule J before completing this line.	3 4	Other adjustments, including income-based related adjustments.  Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	3	*AMT Income*
Single or head of household \$ 609,350 \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 133,300  Married filing separately	Single or head of household \$ 609,350 \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700	3 4	Other adjustments, including income-based related adjustments	3	*AMT Income*
Married filing jointly or qualifying surviving spouse 1,218,700 133,300  Married filing separately	Married filing jointly or qualifying surviving spouse 1,218,700 . 133,300  Married filing separately	3 4 Part	Other adjustments, including income-based related adjustments	3	
Married filling separately	Married filing separately	3 4 Part	Other adjustments, including income-based related adjustments	3	Deductions:
If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.  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	If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.  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.  If you are filing Form 2555, see instructions for the amount to enter. Foreign Income Taxes Threshold  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; 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 the back and enter the amount from line 40 here.  All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  Alternative minimum tax foreign tax credit (see instructions)  Tentative minimum tax. Subtract line 8 from line 7  Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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  Ordinary Ta from 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	3 4 Part	Other adjustments, including income-based related adjustments	3	Deductions:  S, HOH - 85k
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	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	3 4 Part	Other adjustments, including income-based related adjustments	4	Deductions:  S, HOH - 85k MFS, QSS - 133k
11, and go to line 10	- Deduction 11, and go to line 10.  12, and go to line 10.  13, and go to line 10.  14, and go to line 10.  15, and go to line 10.  16 If you are filling Form 2555, see instructions for the amount to enter. Foreign Income Taxes Threshold 16 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; 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 the back and enter the amount from line 40 here.  16 If you reported capital gain distributions directly on Form 1040 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  18 Alternative minimum tax foreign tax credit (see instructions)  19 Tentative minimum tax. Subtract line 8 from line 7  20 Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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  10 In Jeduction 1040-SR, line 10 in Interview 1040 or 1040-SR, line 10 in Interview 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	3 4 Part	Other adjustments, including income-based related adjustments  Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	Deductions:  S, HOH - 85k MFS, QSS - 133k
<ul> <li>If you are filing Form 2555, see instructions for the amount to enter. Foreign Income Taxes Threshold</li> <li>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; 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 the back and enter the amount from line 40 here.</li> <li>All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.</li> <li>Alternative minimum tax foreign tax credit (see instructions)</li> <li>Tentative TAX = tax - foreign tax</li> </ul>	<ul> <li>If you are filing Form 2555, see instructions for the amount to enter.</li> <li>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; 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 the back and enter the amount from line 40 here.</li> <li>All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.</li> <li>Alternative minimum tax foreign tax credit (see instructions)</li> <li>Tentative minimum tax. Subtract line 8 from line 7</li> <li>Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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</li> </ul>	3 4 Part 5	Other adjustments, including income-based related adjustments	4	Deductions:
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back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax foreign tax credit (see instructions)  9 Tentative minimum tax. Subtract line 8 from line 7	back and enter the amount from line 40 here.  • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.  8 Alternative minimum tax foreign tax credit (see instructions)  9 Tentative minimum tax. Subtract line 8 from line 7  Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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  10	3 4 Part 5	Other adjustments, including income-based related adjustments	3 4	Deductions: S, HOH - 85k MFS, QSS - 133k MFS - 67k  *AMT Income* - Deduction  Foreign Tax Deduction
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9 Tentative minimum tax. Subtract line 8 from line 7	<ul> <li>Tentative minimum tax. Subtract line 8 from line 7</li></ul>	3 4 Part 5	Other adjustments, including income-based related adjustments	5	Deductions: S, HOH - 85k MFS, QSS - 133k MFS - 67k  *AMT Income* - Deduction  Foreign Tax Deduction 232k  Foreign Tax Threshold
9 Tentative minimum tax. Subtract line 8 from line 7	Tentative minimum tax. Subtract line 8 from line 7	3 4 Part 5	Other adjustments, including income-based related adjustments	5	Deductions: S, HOH - 85k MFS, QSS - 133k MFS - 67k  *AMT Income* - Deduction  Foreign Tax Deduction 232k  Foreign Tax Threshold
	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	3 4 Part 5	Other adjustments, including income-based related adjustments  Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  Single or head of household \$ 609,350 \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 133,300  Married filing separately	5 6	Deductions: S, HOH - 85k MFS, QSS - 133k MFS - 67k  *AMT Income* - Deduction  Foreign Tax Deduction 232k  Foreign Tax Threshold
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The state of the s	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	3 4 Part 5 6 7	Other adjustments, including income-based related adjustments.  Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  If alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  Single or head of household \$ 609,350 \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 133,300  Married filing separately	3 4 5 6	Deductions:
line 14 (treated as a positive number). If zero or less, enter -0 If you used Schedule J to figure your tax on	instructions	3 4 Part 5 6 7	Other adjustments, including income-based related adjustments  Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  II Alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  IF *AMT Income* Use This Value for Calculation is under threshold  Single or head of household \$ 609,350 \$ 85,700  Married filing jointly or qualifying surviving spouse 1,218,700 133,300  Married filing separately 609,350 66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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	3 4 5 6	Poductions: S, HOH - 85k MFS, QSS - 133k MFS - 67k  *AMT Income* - Deduction  Foreign Tax Deduction 232k  Foreign Tax Threshold 232K
Torm 1040 of 1040-on, line 10, religite that tax without using ochequie 3 before completing this line. See		3 4 Part 5 6 7	Other adjustments, including income-based related adjustments.  Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)  Alternative Minimum Tax (AMT)  Exemption.  IF your filing status is  IF *AMT Income* Use This Value for Calculation is under threshold  Single or head of household . \$ 609,350 . \$ 85,700  Married filing separately . \$ 609,350 . \$ 85,700  Married filing separately . \$ 609,350 . \$ 66,650  If line 4 is over the amount shown above for your filing status, see instructions.  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	3 4 5 6	Deductions:
10		3 4 Part 5 6 7	Other adjustments, including income-based related adjustments  Alternative minimum taxable income. Combine lines 1 through 3. (If married filling separately and line 4 is more than \$875,950, see instructions.)  Alternative Minimum Tax (AMT)  Exemption.  IF *AMT Income*	3 4 5 6	Deductions:
orași de la caracia de la c	11 AMT. Subtract line 10 from line 9. If zero or less, enter -0 Enter here and on Schedule 2 (Form 1040), line 2 11 line10 - line9	3 4 Part 5	Other adjustments, including income-based related adjustments  Alternative minimum taxable income. Combine lines 1 through 3. (If married filling separately and line 4 is more than \$875,950, see instructions.)  Exemption.  If your filing status is  Single or head of household . \$ 609,350 . \$ 85,700  Married filling injointly or qualifying surviving spouse 1,218,700 . 133,300  Married filling separately . 609,350 . 66,650  If line 4 is over the amount shown above for your filling status, see instructions.  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.  If you are filling Form 2555, see instructions for the amount to enter. Foreign Income Taxes Threshold  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; 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 the back and enter the amount from line 40 here.  All others: If line 6 is \$232,600 or less (\$116,300 or less if married filling separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filling separately) from the result.  Alternative minimum tax. Subtract line 8 from line 7  Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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	3 4 5 6 7 8 8 AX = 1	Poeductions: S, HOH - 85k MFS, QSS - 133k MFS - 67k  *AMT Income* - Deduction  Foreign Tax Deduction 232k  Foreign Tax Threshold 232K  ax - foreign tax  Ordinary Tax from 1040

**Tax Computation Using Maximum Capital Gains Rates** 

Part III

## 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. Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the 12 - Deductions 12 13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions Qual. Divs + for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule Capital Gains D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing TAXES 13 Section 1250 14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See \*Cap. Gain\* 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 smaller of that result or the amount from line 10 of Add: the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see All Cap. Gains 15 Income \*or\* Cap. Gains 16 16 17 17 If line 17 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 17 by 26% (0.26). 18 Foreign Tax Threshold Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result 18 19 • \$94,050 if married filing jointly or qualifying surviving spouse, • \$47,025 if single or married filing separately, or 19 • \$63,000 if head of household. Qual. Dividends 20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from Cap. Gains 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 21 22 Enter the **smaller** of line 12 or line 13 . . . . . . . . . 22 23 Enter the **smaller** of line 21 or line 22. This amount is taxed at 0% . . . . . . 23 Subtract line 23 from line 22 . . . . . . . . 24 24 25 Filing Status: • \$518,900 if single, Amount \$291,850 if married filing separately, 25 • \$583,750 if married filing jointly or qualifying surviving spouse, or • \$551,350 if head of household. 26 Enter the amount from line 21. 26 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from 27 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-CALCULATE TAX RATE & AMOUNT 29 30 Enter the smaller of line 24 or line 29 . . . . . 30 15%: 20%: 25% Multiply line 30 by 15% (0.15) . . . . . . . . . 31 31 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 33 34 34 If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35. 35 35 36 Subtract line 35 from line 12 36 37 37 38 Add lines 18, 31, 34, and 37, . . 38 39 If line 12 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result 39 40 Enter the smaller 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

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