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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 for Part I. Each row contains a number (1-29), a description of the tax item, and a column for the amount. Some rows have parentheses for negative amounts.

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

Table with 6 rows for Part II. Row 30 is a table with filing status and exemption amounts. Rows 31-36 contain calculations for AMT, including foreign tax credit and tentative minimum tax.

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

<b>37</b>	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 . . . . .			<b>37</b>
<b>38</b>	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 . . . . .	<b>38</b>		
<b>39</b>	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 . . . . .	<b>39</b>		
<b>40</b>	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 <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 page 11 of the instructions for the amount to enter . . . . .	<b>40</b>		
<b>41</b>	Enter the <b>smaller</b> of line 37 or line 40 . . . . .			<b>41</b>
<b>42</b>	Subtract line 41 from line 37 . . . . .			<b>42</b>
<b>43</b>	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 . . . . . ▶			<b>43</b>
<b>44</b>	Enter: <ul style="list-style-type: none"> <li>• \$65,100 if married filing jointly or qualifying widow(er),</li> <li>• \$32,550 if single or married filing separately, or</li> <li>• \$43,650 if head of household.</li> </ul>	<b>44</b>		
<b>45</b>	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- . . . . .	<b>45</b>		
<b>46</b>	Subtract line 45 from line 44. If zero or less, enter -0- . . . . .	<b>46</b>		
<b>47</b>	Enter the <b>smaller</b> of line 37 or line 38 . . . . .	<b>47</b>		
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	<b>48</b>		
<b>49</b>	Subtract line 48 from line 47 . . . . .	<b>49</b>		
<b>50</b>	Multiply line 49 by 15% (.15) . . . . . ▶			<b>50</b>
	<b>If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>			
<b>51</b>	Subtract line 47 from line 41 . . . . .	<b>51</b>		
<b>52</b>	Multiply line 51 by 25% (.25) . . . . . ▶			<b>52</b>
<b>53</b>	Add lines 43, 50, and 52 . . . . .			<b>53</b>
<b>54</b>	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 . . . . .			<b>54</b>
<b>55</b>	Enter the <b>smaller</b> 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 . . . . .			<b>55</b>