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



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Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at IRS.gov/Form1040; the Pub. 501 page is at IRS.gov/Pub501; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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6251

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on Form 1040, 1040-SR, or 1040-NR Your social security number

Part	Alternative Minimum Taxable Income (See instructions for how to complete each line.)		
1	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line		
	11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and		
	enter the result here. (If less than zero, enter as a negative amount.)	1	
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the	0-	
h	amount from Form 1040 or 1040-SR, line 9	2a _2b	/
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8	20 2c	
c d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount.	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	,
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	_2i	
j	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	
I	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	
0	Circulation costs (difference between regular tax and AMT)	2o 2p	
p q	Mining costs (difference between regular tax and AMT)	2p	
ч 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 \$733,700, see instructions.)	4	
Part			
5	Exemption. (If you were under age 24 at the end of 2019, see instructions.)		
	IF your filing status is AND line 4 is not over THEN enter on line 5		
	Single or head of household \$ 510,300 \$ 71,700 Married filing jointly or qualifying widow(er) 1,020,600		
	Married filing separately	5	
	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	6	
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 6; 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 or 1040-SR) (as refigured for the AMT, if necessary), complete	7	
	Part III on the back and enter the amount from line 40 here.		
	• All others: If line 6 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line		
	6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result.		
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR),		
	line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without		
	using Schedule J before completing this 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 or		
	1040-SR), line 1	11	
For Pa	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 13600G		Form 6251 (2019)

Part III

	251 (2019)		Page 2
Part	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 Worksh	eet 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 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040 or 1040-SR), whichever applies (as refigured 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 or 1040-SR), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	
15 16	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 the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15 16	9
17 18	Subtract line 16 from line 12	17	
19	multiply line 17 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result Enter: • \$78,750 if married filing jointly or qualifying widow(er),	18	
	• \$39,375 if single or married filling separately, or • \$52,750 if head of household.	19	
20	Enter the amount from line 7 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 11b; 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 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	
24 25	Subtract line 23 from line 22	24	
	• \$434,550 if single	.	
	 \$244,425 if married filing separately \$488,850 if married filing jointly or qualifying widow(er) 	25	
	• \$461,700 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 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 11b; if	07	
28	zero or less, enter -0 If you are filing Form 2555, see instructions for the amount to enter	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	
	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	
34	Multiply line 33 by 20% (0.20)	34	
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 \$194,800 or less (\$97,400 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,896 (\$1,948 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	