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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.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Part I 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 11 b , is zero, subtract lines 9 and 10 of Form 1040 or $1040-$ SR from line 8 b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)
2a If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9.
b Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8.

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## Part II Alternative Minimum Tax (AMT)

5 Exemption. (If you were under age 24 at the end of 2019, 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 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 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)
9 Tentative minimum tax. Subtract line 8 from line 7
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)
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

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