

Alternative Minimum Tax - Individuals► Go to www.irs.gov/Form6251 for instructions and the latest information.

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

2020Attachment
Sequence No. **32**

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

Your social security number

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 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 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), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	2b ()
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 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
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	2l
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)	2o
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 ()
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 \$745,200, see instructions.)	4

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 518,400 \$ 72,900 Married filing jointly or qualifying widow(er) 1,036,800 113,400 Married filing separately 518,400 56,700 If line 4 is over the amount shown above for your filing status, see instructions.	5
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	<ul style="list-style-type: none"> 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 \$197,900 or less (\$98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result. 	7
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 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. 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
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11