Form **6251**

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.

OMB No. 1545-0074 **2021**

Attachment Sequence No. 32

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Par	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 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, 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 12a	2a	
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
С	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
е	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. 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)	20	
р	Long-term contracts (difference between AMT and regular tax income)	2 p	
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		
Par	more than \$752,800, see instructions.)	4	
5	Exemption.		
Ū	IF your filing status is AND line 4 is not over THEN enter on line 5		
	Single or head of household \$ 523,600 \$ 73,600		
	Married filing jointly or qualifying widow(er) . 1,047,200	5	
	Married filing separately 523,600 57,300		
	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 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.	7	
	• All others: If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line		
	6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 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 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2.		
	Subtract from the result Schedule 3 (Form 1040), line 1 and line 6l. 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	1