

Before you begin: Be sure you have read the Exception in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

1. Are you filing Schedule A?

No. Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5.

Yes. Enter the amount from Form 1040, line 41. 1. _____

2. Enter the total of the amounts from Schedule A, lines 9 and 27 2. _____

3. Add lines 1 and 2. 3. _____

4. Enter any tax refund from Form 1040, lines 10 and 21 4. _____

5. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet 5. _____

6. Add lines 4 and 5 6. _____

7. Subtract line 6 from line 3 7. _____

8. Enter the amount shown below for your filing status.

- Single or head of household - \$54,300
Married filing jointly or qualifying widow(er) - \$84,500
Married filing separately - \$42,250

9. Is the amount on line 7 more than the amount on line 8? 8. _____

Stop. Don't complete the rest of this worksheet. You don't owe alternative

No. minimum tax and don't need to fill out Form 6251. Leave line 45 blank.

Yes. Subtract line 8 from line 7 9. _____

10. Enter the amount shown below for your filing status.

- Single or head of household - \$120,700
Married filing jointly or qualifying widow(er) - \$160,900
Married filing separately - \$80,450

11. Is the amount on line 7 more than the amount on line 10? 10. _____

No. Enter -0-. Skip line 12. Enter on line 13 the amount from line 9, and go to line 14.

Yes. Subtract line 10 from line 7 11. _____

12. Multiply line 11 by 25% (0.25) and enter the smaller of the result or line 8 12. _____

13. Add lines 9 and 12 13. _____

14. Is the amount on line 13 more than \$187,800 (\$93,900 if married filing separately)?

Yes. Stop. Fill in Form 6251 to see if you owe the alternative minimum tax.

No. Multiply line 13 by 26% (0.26) 14. _____

15. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. (If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation) 15. _____

Next. Is the amount on line 14 more than the amount on line 15?

Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.

No. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave line 45 blank.