

Exemption Worksheet - Line 5

Form 6251

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Note. If Form 6251, line 4, is equal to or more than: \$781,200 if single or head of household, \$1,437,600 if married filing jointly or qualifying widow(er), or \$718,800 if married filing separately, your exemption is zero. **Don't** complete this worksheet; instead, enter the amount from Form 6251, line 4, on line 6 and go to line 7.

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|--|-----|---------|
| 1. Enter: \$70,300 if single or head of household; \$109,400 if married filing jointly or qualifying widow(er); \$54,700 if married filing separately | 1. | |
| 2. Enter your alternative minimum taxable income (AMTI) from Form 6251, line 4 | 2. | |
| 3. Enter: \$500,000 if single or head of household; \$1,000,000 if married filing jointly or qualifying widow(er); \$500,000 if married filing separately | 3. | |
| 4. Subtract line 3 from line 2. If zero or less, enter -0- | 4. | |
| 5. Multiply line 4 by 25% (0.25) | 5. | |
| 6. Subtract line 5 from line 1. If zero or less, enter -0-. If any of the three conditions under <i>Certain Children Under Age 24</i> , apply to you, complete lines 7 through 10. Otherwise, stop here and enter this amount on Form 6251, line 5, and go to Form 6251, line 6 ▶ | 6. | |
| 7. Minimum exemption amount for certain children under age 24 | 7. | \$7,600 |
| 8. Enter your earned income , if any (see instructions) | 8. | |
| 9. Add lines 7 and 8 | 9. | |
| 10. Enter the smaller of line 6 or line 9 here and on Form 6251, line 5, and go to Form 6251, line 6 ▶ | 10. | |