

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 and 2; subtract Form 1040, line 9 from Form 1040, line 7, enter the result on line 3 and go to line 4.

Yes. Enter the amount from Form 1040, line 10 1. _____

2. Enter the total of the amount from Schedule A, line 7 2. _____

3. Add lines 1 and 2 3. _____

4. Enter any tax refund from Schedule 1, lines 10 and 21 4. _____

5. Subtract line 4 from line 3 5. _____

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

- Single or head of household - \$70,300
Married filing jointly or qualifying widow(er) - \$109,400
Married filing separately - \$54,700

6. _____

7. Is the amount on line 5 more than the amount on line 6?

Stop. Don't complete the rest of this worksheet. you don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 45

No. blank.

Yes. Subtract line 6 from line 5 7. _____

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

- Single or head of household - \$500,000
Married filing jointly or qualifying widow(er) - \$1,000,000
Married filing separately - \$500,000

8. _____

9. Is the amount on line 5 more than the amount on line 8?

No. Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.

Yes. Subtract line 8 from line 5 9. _____

10. Multiply line 9 by 25% (0.25) and enter the smaller of the result or line 6. 10. _____

11. Add lines 7 and 10 11. _____

12. Is the amount on line 11 more than \$191,100 (\$95,550 if married filing separately)?

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

No. Multiply line 11 by 26% (0.26) 12. _____

13. Add the amount in the entry space on Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2, line 46.

(If you used Schedule J to figure your tax on the entry space on Form 1040, line 11a, refigure that tax without using Schedule J before including it in this calculation) 13. _____

Next. Is the amount on line 12 more than the amount on line 13?

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

No. You do not owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 45, blank.