

**FOR ALT MIN TAX PURPOSES ONLY**  
**Foreign Earned Income Tax Worksheet - Line 7**

**Form 6251**

(Keep for Your Records)

**2019**

Name(s) as shown on return

Tax ID Number

**Before you begin:** → If Form 6251, line 6, is zero, don't complete this worksheet.

1. Enter the amount from Form 6251, line 6 . . . . . **1.** \_\_\_\_\_
- 2a. Enter the amount from your (and your spouse's if filing jointly) Form 2555,  
lines 45 and 50 . . . . . **2a.** \_\_\_\_\_
- b. Enter the total amount of any itemized deductions or exclusions you  
couldn't claim because they are related to excluded income . . . . . **2b.** \_\_\_\_\_
- c. Subtract line 2b from line 2a. If zero or less, enter -0- . . . . . **2c.** \_\_\_\_\_
  
3. Add lines 1 and 2c . . . . . **3.** \_\_\_\_\_
4. **Tax on the amount on line 3.**
  - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; or 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 or 1040-SR) (as refigured for the AMT, if necessary), enter the amount from line 3 of this worksheet on Form 6251, line 12. Complete the rest of Part III of Form 6251. However, before completing Part III, see *Form 2555*, later, to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 40, here.
  - **All others:** If line 3 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 3 by 26% (0.26). Otherwise, multiply line 3 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately from the result.
5. **Tax on the amount on line 2c.** If line 2c is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result . . . . . **5.** \_\_\_\_\_
6. Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7 . . . . . **6.** \_\_\_\_\_

\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of the worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).