

Department of the Treasury
Internal Revenue Service (IRS)

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Attach to Form 1040 or Form 1040NR.

2017
Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)		
2	Reserved for future use		
3	Taxes from Schedule A (Form 1040), line 3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line		
5	Miscellaneous deductions from Schedule A (Form 1040), line 5		
6	If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see 6 ()		
7	Tax refund from Form 1040, line 10 or line 21 7 ()		
8	Investment interest expense (difference between regular tax and AMT) 8		
9	Depletion (difference between regular tax and AMT) 9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive 10		
11	Alternative tax net operating loss 11 ()		
12	Interest from specified private activity bonds exempt from the regular tax 12		
13	Qualified small business stock, see 13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income) 14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16		
17	Disposition of property (difference between AMT and regular tax gain or loss) 17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18		
19	Passive activities (difference between AMT and regular tax income or loss) 19		
20	Loss limitations (difference between AMT and regular tax income or loss) 20		
21	Circulation costs (difference between regular tax and AMT) 21		
22	Long-term contracts (difference between AMT and regular tax income) 22		
23	Mining costs (difference between regular tax and AMT) 23		
24	Research and experimental costs (difference between regular tax and AMT) 24		
25	Income from certain installment sales before January 1, 25 ()		
26	Intangible drilling costs 26		
27	Other adjustments, including income-based related adjustments 27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.) 28		

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2017, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$120,700 \$54,300 Married filing jointly or qualifying widow(er) 160,900 500 Married filing 450 250 If line 28 is over the amount shown above for your filing status, see instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 30.		
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as figured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$187,500 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.		
32	Alternative minimum tax foreign tax credit (see instructions) 32		
33	Tentative minimum tax. Subtract line 32 from line 31 33		
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, figure that tax without using Schedule J before completing this line (see instructions) 34		
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 35		

2016 Form 6251 Internal Revenue Service

Puja Mehta



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