

▶ See separate instructions.

**2003**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment  
Sequence No. **32**

Name(s) shown on Form 1040

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 38, and go to line 2. Otherwise, enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1		
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 35 .	2		
3	Taxes from Schedule A (Form 1040), line 9 . . . . .	3		
4	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home . . . . .	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26 . . . . .	5		
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28 . . . . .	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 amount . . . . .	10		
11	Interest from specified private activity bonds exempt from the regular tax . . . . .	11		
12	Qualified small business stock (see instructions) . . . . .	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9) . . . . .	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	15		
16	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT). . . . .	17		
18	Passive activities (difference between AMT and regular tax income or loss) . . . . .	18		
19	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	19		
20	Circulation costs (difference between regular tax and AMT) . . . . .	20		
21	Long-term contracts (difference between AMT and regular tax income) . . . . .	21		
22	Mining costs (difference between regular tax and AMT) . . . . .	22		
23	Research and experimental costs (difference between regular tax and AMT) . . . . .	23		
24	Income from certain installment sales before January 1, 1987 . . . . .	24	(	)
25	Intangible drilling costs preference . . . . .	25		
26	Other adjustments, including income-based related adjustments . . . . .	26		
27	Alternative tax net operating loss deduction . . . . .	27	(	)
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.) . . . . .	28		

**Part II Alternative Minimum Tax**

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	<p><b>IF your filing status is . . . . . AND line 28 is not over . . . . . THEN enter on line 29 . . . . .</b></p> <p>Single or head of household. . . . . \$112,500 . . . . . \$40,250</p> <p>Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . . 58,000</p> <p>Married filing separately . . . . . 75,000 . . . . . 29,000</p> <p>If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.</p>	29		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here . . . . .	30		
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here.</p> <p>• <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>	31		
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions) . . . . .	32		
33	Tentative minimum tax. Subtract line 32 from line 31 . . . . .	33		
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44) . . . . .	34		
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 42 . . . . .	35		

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution:** If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30 . . . . .				36
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). . . . .	39			
40	Enter the <b>smaller</b> of line 36 or line 39 . . . . .				40
41	Subtract line 40 from line 36 . . . . .				41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶				42
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions) . . . . .	43			
44	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	44			
45	Enter the <b>smaller</b> of line 43 or line 44 . . . . .	45			
46	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions) . . . . .	46			
47	Enter the <b>smaller</b> of line 45 or line 46. If line 45 is zero, go to line 55 . . . . .	47			
48	Multiply line 47 by 5% (.05) . . . . . ▶				48
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55 . . . . .	49			
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	50			
51	Enter the <b>smaller</b> of line 49 or line 50 . . . . .	51			
52	Multiply line 51 by 8% (.08) . . . . . ▶				52
53	Subtract line 51 from line 49 . . . . .	53			
54	Multiply line 53 by 10% (.10) . . . . . ▶				54
55	Subtract line 47 from line 46 . . . . .	55			
56	Subtract line 45 from line 44 . . . . .	56			
57	Enter the <b>smaller</b> of line 55 or line 56 . . . . .	57			
58	Multiply line 57 by 15% (.15) . . . . . ▶				58
59	Subtract line 57 from line 56 . . . . .	59			
60	Multiply line 59 by 20% (.20) . . . . . ▶				60
<p><b>If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.</b></p>					
61	Subtract line 44 from line 40 . . . . .	61			
62	Multiply line 61 by 25% (.25) . . . . . ▶				62
63	Add lines 42, 48, 52, 54, 58, 60, and 62 . . . . .				63
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .				64
65	Enter the <b>smaller</b> of line 63 or line 64 here and on line 31 . . . . .				65

