

1. Are you filing **Schedule A**?

**No.**

Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5.

**Yes.**

Enter the amount from Form 1040, line 41 **1.**     

2. If you or your spouse was age 65 or older, enter the **smaller** of the amount on Schedule A, line 4, or 2.5% (0.025) of the amount on Form 1040, line 38. If zero or less, enter -0- **2.**     

3. Enter the total of the amounts from Schedule A, lines 9 and 27 **3.**     

4. Add lines 1 through 3 **4.**     

5. Enter any tax refund from Form 1040, lines 10 and 21 **5.**     

6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet **6.**     

7. Add lines 5 and 6 **7.**     

8. Subtract line 7 from line 4 **8.**     

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

- Single or head of household—\$53,900
- Married filing jointly or qualifying widow(er)—\$83,800
- Married filing separately—\$41,900



**9.**     

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

**No.**



You do not need to fill in Form 6251. Do not complete the rest of this worksheet.

**Yes.**

Subtract line 9 from line 8 **10.**     

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

- Single or head of household—\$119,700
- Married filing jointly or qualifying widow(er)—\$159,700
- Married filing separately—\$79,850



**11.**     

12. Is the amount on line 8 more than the amount on line 11?

**No.**

Enter -0-. Skip line 13. Enter on line 14 the amount from line 10, and go to line 15.

**Yes.**

Subtract line 11 from line 8 **12.**

13. Multiply line 12 by 25% (0.25) and enter the **smaller** of the result or line 9 **13.** \_\_\_

14. Add lines 10 and 13 **14.** \_\_\_

15. Is the amount on line 14 more than \$186,300 (\$93,150 if married filing separately)?

**Yes.**



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

**No.**

Multiply line 14 by 26% (0.26) **15.** \_\_\_

16. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. (If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation) **16.** \_\_\_

**Next. Is the amount on line 15 more than the amount on line 16?**

**Yes.**

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

**No.**

You do not owe alternative minimum tax and do not need to fill out Form 6251. Leave line 45 blank.