

See separate instructions.

1997

Attachment Sequence No. 32

Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Adjustments and Preferences

Table with 15 rows for adjustments and preferences, including items like medical and dental, taxes, interest, depreciation, and total adjustments.

Part II Alternative Minimum Taxable Income

Table with 6 rows for alternative minimum taxable income calculations, including net operating loss deduction and alternative minimum taxable income.

Part III Exemption Amount and Alternative Minimum Tax

Table with 13 rows for exemption amount and alternative minimum tax calculations, including exemption amount table and final tax calculations.

**Part IV** Line 24 Computation Using Maximum Capital Gains Rates

29	Enter the amount from line 23 . . . . .				<b>29</b>		
30	Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the AMT, if necessary) . . . . .	<b>30</b>					
31	Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the AMT, if necessary) . . . . .	<b>31</b>					
32	Add lines 30 and 31 . . . . .	<b>32</b>					
33	Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the AMT, if necessary) . . . . .	<b>33</b>					
34	Enter the <b>smaller</b> of line 32 or line 33 . . . . .				<b>34</b>		
35	Subtract line 34 from line 29. If zero or less, enter -0- . . . . .				<b>35</b>		
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶				<b>36</b>		
37	Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax) . . . . .				<b>37</b>		
38	Enter the <b>smallest</b> of line 29, line 30, or line 37 . . . . .				<b>38</b>		
39	Multiply line 38 by 10% (.10) . . . . . ▶				<b>39</b>		
40	Enter the <b>smaller</b> of line 29 or line 30 . . . . .				<b>40</b>		
41	Enter the amount from line 38 . . . . .				<b>41</b>		
42	Subtract line 41 from line 40. If zero or less, enter -0- . . . . .				<b>42</b>		
43	Multiply line 42 by 20% (.20) . . . . . ▶				<b>43</b>		
44	Enter the amount from line 29 . . . . .				<b>44</b>		
45	Add lines 35, 38, and 42 . . . . .				<b>45</b>		
46	Subtract line 45 from line 44 . . . . .				<b>46</b>		
47	Multiply line 46 by 25% (.25) . . . . . ▶				<b>47</b>		
48	Add lines 36, 39, 43, and 47 . . . . .				<b>48</b>		
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .				<b>49</b>		
50	Enter the <b>smaller</b> of line 48 or line 49 here and on line 24 . . . . . ▶				<b>50</b>		

