



Alternative Minimum Tax: What You Need To Know About the "Other" Tax

Harold Peckron

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Essentially, another way taxpayers are forced to calculate their taxes-the Alternative Minimum Tax increases your tax bill by reducing many of the exemptions, deductions and credits you may have taken when figuring your regular taxes. Originally designed as a way for the rich to be forced to pay taxes, the Alternative Minimum Tax now has a very real impact on individuals with even a modest income.

The Alternative Minimum Tax is designed to give the average consumer and nontax professional an understanding of the AMT, help them reduce or eliminate its impact and to plan transactions for the lowest AMT result. It instructs the consumer on how to compute it and to identify and claim adjustments, preferences, and exemptions. It also discusses the importance of the AMT credit.

With no expectation of a change from Congress, each of the following groups can benefit from the information provided in The Alternative Minimum Tax:

- Middle class consumers with gross income of \$50,000
- Professionals who are nonbusiness or tax oriented
- Anyone who itemize deductions
- Corporate executives
- Business owners

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