

# ***TheTaxReview* Alternative Minimum Tax (AMT)**

## **Learning Objectives/Table of Contents**

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### **Chapter**

#### **A Learning Objective A**

Recognize the components used to calculate AMT.

#### **B Learning Objective B**

Identify adjustments and preferences that can trigger individual AMT.

#### **C Learning Objective C**

Compute the difference between regular tax and AMT for common adjustment or preference items.

#### **D Learning Objective D**

Compute the Credit for Prior-Year Minimum Tax.

#### **E Learning Objective E**

Recognize the impact of the Tax Cuts and Jobs Act on corporate AMT.