

Credit for Prior Year Minimum Tax,, Individuals, Estates, and Trusts

▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

Part I Net Minimum Tax on Exclusion Items

<p>1 Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions</p>	1	
<p>2 Enter adjustments and preferences treated as exclusion items (see instructions)</p>	2	
<p>3 Minimum tax credit net operating loss deduction (see instructions)</p>	3	()
<p>4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$232,500 and you were married filing separately for 2012, see instructions</p>	4	
<p>5 Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500</p>	5	
<p>6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if married filing separately for 2012. Estates and trusts, enter \$75,000</p>	6	
<p>7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9</p>	7	
<p>8 Multiply line 7 by 25% (.25)</p>	8	
<p>9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions</p>	9	
<p>10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions</p>	10	
<p>11 • If for 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2012 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions. • All others If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.</p>	11	
<p>12 Minimum tax foreign tax credit on exclusion items (see instructions)</p>	12	
<p>13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11</p>	13	
<p>14 Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55</p>	14	
<p>15 Net minimum tax on exclusion items Subtract line 14 from line 13. If zero or less, enter -0-</p>	15	

Part II Minimum Tax Credit and Carryforward to 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	19		
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25		
26	Credit carryforward to 2014 Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions **27**

Caution. If for **2012** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies* **28**

If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041) **29**

30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet **30**

31 Enter the **smaller** of line 27 or line 30 **31**

32 Subtract line 31 from line 27 **32**

33 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions **33**

34 Enter:
 • \$70,700 if married filing jointly or qualifying widow(er) for 2012,
 • \$35,350 if single or married filing separately for 2012,
 • \$47,350 if head of household for 2012, or
 • \$2,400 for an estate or trust.
 Form 1040NR filers, see instructions **34**

35 Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **35**

36 Subtract line 35 from line 34. If zero or less, enter -0- **36**

37 Enter the **smaller** of line 27 or line 28 **37**

38 Enter the **smaller** of line 36 or line 37 **38**

39 Subtract line 38 from line 37 **39**

40 Multiply line 39 by 15% (.15) **40**

If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.

41 Subtract line 37 from line 31 **41**

42 Multiply line 41 by 25% (.25) **42**

43 Add lines 33, 40, and 42 **43**

44 If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions **44**

45 Enter the **smaller** of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **45**

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).