

**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.**

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2015 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
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 \$246,250 and you were married filing separately for 2015, see instructions	4	
5	Enter: \$83,400 if married filing jointly or qualifying widow(er) for 2015; \$53,600 if single or head of household for 2015; or \$41,700 if married filing separately for 2015. Estates and trusts, enter \$23,800	5	
6	Enter: \$158,900 if married filing jointly or qualifying widow(er) for 2015; \$119,200 if single or head of household for 2015; or \$79,450 if married filing separately for 2015. Estates and trusts, enter \$79,450	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (0.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2015, see instructions	9	
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	10	
11	<ul style="list-style-type: none"> • If for 2015 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2015 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 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. <div style="border-left: 1px solid black; border-right: 1px solid black; height: 40px; margin-left: 10px; margin-right: 10px;"></div> <ul style="list-style-type: none"> • All others: If line 10 is \$185,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions. 	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2015 Form 6251, line 34, or 2015 Form 1041, Schedule I, line 55	14	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	

For Paperwork Reduction Act Notice, see instructions.