

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

► Go to www.irs.gov/Form8801 for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2018 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 \$718,800 and you were married filing separately for 2018, see instructions	4	
5	Enter: \$109,400 if married filing jointly or qualifying widow(er) for 2018; \$70,300 if single or head of household for 2018; or \$54,700 if married filing separately for 2018. Estates and trusts, enter \$24,600	5	
6	Enter: \$1,000,000 if married filing jointly or qualifying widow(er) for 2018; \$500,000 if single, head of household, or married filing separately for 2018. Estates and trusts, enter \$81,900	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 2018, 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 1040-NR filers, see instructions	10	
11	<ul style="list-style-type: none"> • If for 2018 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2018 you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a (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 1040-NR filers, see instructions. • All others: If line 10 is \$191,100 or less (\$95,550 or less if married filing separately for 2018), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately for 2018) from the result. Form 1040-NR 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 2018 Form 6251, line 10, or 2018 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.