

Name(s) shown on return

Identifying number

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked . . . . .		1
2	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	2	
3	Enter the applicable passive activity credits allowed for 2021. See instructions . . . . .		3
4	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .		4
	Check this box if the carryforward was changed or revised from the original reported amount . . . . .		<input type="checkbox"/>
5	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked. See instructions . . . . .		5
6	Add lines 1, 3, 4, and 5 . . . . .		6

**Part II Allowable Credit**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 . . . . . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . . • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return . . . . .		7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 . . . . . • Corporations. Enter -0- . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .		8
9	Add lines 7 and 8 . . . . .		9
10a	Foreign tax credit . . . . .	10a	
b	Certain allowable credits (see instructions) . . . . .	10b	
c	Add lines 10a and 10b . . . . .		10c
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16. . . . .		11
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions . . . . .	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 . . . . . • Corporations. Enter -0- . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 . . . . .	14	
15	Enter the greater of line 13 or line 14 . . . . .		15
16	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .		16
17	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		17

For Paperwork Reduction Act Notice, see separate instructions.