

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

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

▶ See separate instructions.  
▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	(                      )
<b>4</b>	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 \$214,900 and you were married filing separately for 2008, see instructions . . . . .	<b>4</b>	
<b>5</b>	Enter: \$69,950 if married filing jointly or qualifying widow(er) for 2008; \$46,200 if single or head of household for 2008; or \$34,975 if married filing separately for 2008. Estates and trusts, enter \$22,500	<b>5</b>	
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2008; \$112,500 if single or head of household for 2008; or \$75,000 if married filing separately for 2008. Estates and trusts, enter \$75,000 . . . . .	<b>6</b>	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2008, see instructions	<b>9</b>	
<b>10</b>	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 . . . . .	<b>10</b>	
<b>11</b>	<ul style="list-style-type: none"> <li>• If for 2008 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>• If for 2008 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 49 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from your 2008 Form 6251, line 35, or 2008 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	

**Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2010**

<b>16</b>	Enter the amount from your 2008 Form 6251, line 36, or 2008 Form 1041, Schedule I, line 56 . . .	<b>16</b>		
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>		
<b>19</b>	<b>2008 credit carryforward.</b> Enter the amount from your 2008 Form 8801, line 31 . . . . .	<b>19</b>		
<b>20</b>	Enter your 2008 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>		
<b>21</b>	Combine lines 18 through 20. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year . . .	<b>22</b>		
<b>23</b>	Add lines 21 and 22. If zero, <b>stop here</b> and see instructions . . . . .	<b>23</b>		
<b>24</b>	Enter your 2009 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54 . . .	<b>25</b>		
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	<b>26</b>		
<b>27</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 49 (check box <b>b</b> ); or Form 1041, Schedule G, line 2d . . . . .	<b>27</b>		
<b>28</b>	<p>• <b>Estates and trusts:</b> Leave lines 28 and 29 blank and go to line 30.</p> <p>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2007 (on your 2006 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year?</p> <p><input type="checkbox"/> <b>No.</b> Leave lines 28 and 29 blank and go to line 30.</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</p>	<b>28</b>		
<b>29</b>	Is line 28 more than line 27?			
	<p><input type="checkbox"/> <b>No.</b> Leave line 29 blank and go to line 30.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 27 from line 28. This is your <b>current year refundable credit.</b> Enter the result here and on your 2009 Form 1040, line 70 (check box <b>c</b>), or Form 1040NR, line 64 (check box <b>c</b>) . . . . .</p>	<b>29</b>		
<b>30</b>	<b>Credit carryforward to 2010.</b> Subtract the larger of line 27 or line 28 from line 23. Keep a record of this amount because you may use it in future years . . . . .	<b>30</b>		

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2008 Qualified Dividends and Capital Gain Tax Worksheet, the 2008 Schedule D Tax Worksheet, or Part V of the 2008 Schedule D (Form 1041), see the instructions before completing this part.

**31** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2008, enter the amount from line 3 of the worksheet on page 2 of the instructions . . . . . **31**

**Caution.** If for **2008** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 32, 33, and 34.

**32** Enter the amount from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2008 Schedule D Tax Worksheet, or the amount from line 22 of the 2008 Schedule D (Form 1041), whichever applies\* . . . . . **32**

**If you figured your 2008 tax using the 2008 Qualified Dividends and Capital Gain Tax Worksheet, skip line 33 and enter the amount from line 32 on line 34. Otherwise, go to line 33.**

**33** Enter the amount from line 19 of your 2008 Schedule D (Form 1040), or line 14b, column (2), of the 2008 Schedule D (Form 1041) . . . . . **33**

**34** Add lines 32 and 33, and enter the **smaller** of that result or the amount from line 10 of your 2008 Schedule D Tax Worksheet . . . . . **34**

**35** Enter the **smaller** of line 31 or line 34 . . . . . **35**

**36** Subtract line 35 from line 31 . . . . . **36**

**37** If line 36 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . . **37**

**38** Enter:  
 • \$65,100 if married filing jointly or qualifying widow(er) for 2008,  
 • \$32,550 if single or married filing separately for 2008,  
 • \$43,650 if head of household for 2008, or  
 • \$2,200 for an estate or trust.  
 Form 1040NR filers, see instructions . . . . . **38**

**39** Enter the amount from line 7 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2008 Schedule D Tax Worksheet, or the amount from line 23 of the 2008 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2008 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **39**

**40** Subtract line 39 from line 38. If zero or less, enter -0- . . . . . **40**

**41** Enter the **smaller** of line 31 or line 32 . . . . . **41**

**42** Enter the **smaller** of line 40 or line 41 . . . . . **42**

**43** Subtract line 42 from line 41 . . . . . **43**

**44** Multiply line 43 by 15% (.15) . . . . . **44**

**If line 33 is zero or blank, skip lines 45 and 46 and go to line 47. Otherwise, go to line 45.**

**45** Subtract line 41 from line 35 . . . . . **45**

**46** Multiply line 45 by 25% (.25) . . . . . **46**

**47** Add lines 37, 44, and 46 . . . . . **47**

**48** If line 31 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . . **48**

**49** Enter the **smaller** of line 47 or line 48 here and on line 11. If you filed Form 2555 or 2555-EZ for 2008, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions . . . . . **49**

\* The 2008 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2008 Instructions for Form 1040. The 2008 Schedule D Tax Worksheet is on page D-10 of the 2008 Instructions for Schedule D (Form 1040) (page 8 of the 2008 Instructions for Schedule D (Form 1041)).

**Part IV** Tentative Refundable Credit

<b>50</b>	Enter the amount from line 21 . . . . .				<b>50</b>		
<b>51</b>	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0- . . . . .	<b>51</b>					
<b>52</b>	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0- . . . . .	<b>52</b>					
<b>53</b>	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0- . . . . .	<b>53</b>					
<b>54</b>	Add lines 51 through 53 . . . . .				<b>54</b>		
<b>55</b>	<b>Long-term unused minimum tax credit.</b> Subtract line 54 from line 50 (If zero or less, enter -0- here and on line 59 and go to line 60) . . . . .				<b>55</b>		
<b>56</b>	Multiply line 55 by 50% (.50) . . . . .				<b>56</b>		
<b>57</b>	Enter the amount from your 2008 Form 8801, line 61. . . . .				<b>57</b>		
<b>58</b>	Enter the <b>larger</b> of line 56 or line 57 . . . . .				<b>58</b>		
<b>59</b>	Enter the <b>smaller</b> of line 55 or line 58 . . . . .				<b>59</b>		
<b>60</b>	Enter the amount from line 22 . . . . .				<b>60</b>		
<b>61</b>	Add lines 59 and 60. Enter the result here and on line 28 . . . . .				<b>61</b>		