

SUMMARY OF CHANGES TO 2010 FORM 8801  
AND INSTRUCTIONS FOR 2010 FORM 8801

Former lines 22, 23, 60 and 61 have been deleted. These lines were needed for 2008 and 2009 to increase the minimum tax credit and the AMT refundable credit amount by 50% of certain unpaid interest and penalties attributable to the exercise of incentive stock options. That treatment was allowed by Public Law 110-343 (Division C), section 103(b), but only for 2008 and 2009. The lines following line 21 have been renumbered accordingly. Minor changes were made to other lines on the form to update various inflation-adjusted dollar amounts and references to lines on other forms. Corresponding changes were made to the form instructions.