

**Description of Major Changes to Form 8801, Credit for Prior Year Minimum Tax --  
Individuals, Estates, and Trusts**

- Lines 4 and 5 have been updated to reflect various dollar amounts in effect in 2009. IRC 55(d)(1).
- Lines 22, 23, 60, and 61 have been deleted. These lines were needed only for 2008 and 2009. IRC 53(f)(2) as added by PL 110-343 (Division C), sec 103(b). The lines following line 21 have been renumbered accordingly.
- Line 25 (formerly line 27) has been changed. Where it previously referred to Form 1041, Schedule G, line 2d, it now refers to “line 2c.”
- Line 27 (formerly line 29), the checkbox labeled “Yes.” The reference to Form 1040, line 70 should now refer to line 71. The reference to Form 1040NR, line 64 now refers to line 66.
- Line 36 (formerly line 38) has been updated to reflect Rev. Proc. 2008-66, section 3.01.
- **All years and dates have been updated as appropriate.**

## **Description of Major Changes to Instructions for Form 8801, Credit for Prior Year Minimum Tax -- Individuals, Estates, and Trusts**

### **Page 1.**

- Line 4 has been updated to reflect various dollar amounts in effect in 2009. IRC 55(d)(1).

### **Page 3.**

- Line 21 (formerly line 23). Line 23 has been renumbered as line 21. Former lines 21 and 22 were needed only for 2008 and 2009. IRC 53(f)(2) as added by PL 110-343 (Division C), sec 103(b). The lines following line 21 have been renumbered accordingly.
- Line 22 (formerly line 24) includes the write-in credits from Form 1041, Schedule G, line 3. 2010 WRN for Form 1041, dated 03/31/2010.

### **Page 4.**

- Line 36 (formerly line 38) has been updated to reflect Rev. Proc. 2008-66, section 3.01.
- **All years and dates have been updated as appropriate.**