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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the <u>Comment on Tax Forms and Publications</u> page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product. Form **8801** Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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

▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801. ► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073 2014

Attachment Sequence No. 74

Identifying number

Part	Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2013 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 \$238,550 and you were married filing separately for 2013, see instructions	4		
5	Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100	5		
6	Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950	6		
	<i>ψι</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0		
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% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2013, 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 1040NR filers, see instructions	10		
11	• If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If for 2013 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 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 1040NR filers, see instructions.	11		
	• All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.			
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 2013 Form 6251, line 34, or 2013 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		
	perwork Reduction Act Notice, see instructions. Cat. No. 10002S		Form 880	(2014)

	801 (2014)			Page 2
Part	Minimum Tax Credit and Carryforward to 2015			
16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19		
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22		_
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c.	25		
26	Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	- 000	

Form **8801** (2014)

ECTUIL Tax Computation Using Maximum Capital Gains Rates Complete Part III only ifyou are required to do so by line 1 or by the Foreign Earned Income Tax Worksheat in the instruction Eastern II only ifyou are required to do so by line 1 or by the Foreign Earned Income Tax Worksheat in the instruction 2011 Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the ansunt from line 3 of the Foreign Earned Income Tax Worksheet in the instructions before completing lines Ba, 29, and 30. 27 21 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 5 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, shol line 28 and enter the amount from line 28 on time 30. otherwise, go to line 29. 22 Enter the amount from line 1 of your 2013 Schedule D (Form 1040), or line 30. Otherwise, go to line 29. 23 Enter the amount from line 21 of your 2013 Schedule D (Form 1040), or line 30. Otherwise, go to line 29. 24 Enter the amount from line 27 or line 30. 25 Subtract line 31 from line 27 or line 30. 34 Enter the amount from line 27 or line 30. 35 Subtract line 31 from line 27 or line 30. 36 Subtract line 31 from line 27 or line 30. 36 Subtract line 31 from line 32 or lines 30. 36 Subtract line 31 from line 32 or lines 30. 37 Stabular D (F	Form 8	301 (2014)	F	Page 3
Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D (Form 1041), see the instructions before completing this part. 27 Enter the amount from fine 3 of the Foreign Eamed income Tax Worksheet in the instructions before completing this part. 28 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 3 of your 2013 Schedule D Tax Worksheet, or the amount from line 28 of the 2013 Schedule D Tax Worksheet, or the amount from line 28 of the 2013 Schedule D Tax Worksheet, or the amount from line 28 of the 2013 Schedule D Fax Worksheet, or the amount from line 28 of the 2013 Schedule D Fax Worksheet, or the amount from line 28 of the 2013 Schedule D Fax Worksheet, or the amount from line 28 of the 2013 Schedule D Fax Worksheet, or the amount from line 28 of the 2013 Schedule D Fax Worksheet, or the amount from line 28 of the 2013 Schedule D Fax Worksheet	Part	· · · · · · · · · · · · · · · · · · ·		
the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part. 27 27 Enter the amount from line 30 of the Forsign Earned Income Tax Worksheet in the instructions. 27 28 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 16 of your 2013 Schedule D Tax Worksheet, or the amount from line 6 of your 2013 Schedule D Tom 1041), whichever applies 28 29 Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D Tax Worksheet, in the instructions in 20 28 30 Add lines 28 and 29, and enter the amalter of that result or the amount from line 10 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D Tax Worksheet, in the instructions in 20 28 31 Enter the amount from line 27 or line 30 31 32 Subtract line 31 from line 27 or line 30 31 33 by 26% (26), Otherwise, multiply line 32 by 28% (28) and subtract 33.590 (51.795 if married filing separately for 2013, estable or married filing		Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax W	orksheet in the instruct	ions.
 amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions Caution, If or 2013 you rised Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30. Enter the amount from line 6 of your 2013 Outlified Dividends and Capital Gain Tax Worksheet, the amount from line 20 of your 2013 Schedule D Form 1041), whichever applies If you figured your 2013 tax using the 2013 outlified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29. Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041) Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Form 1041) Subtract line 31 from line 27 or line 30 Iter the amount from line 27 or line 30 Subtract line 31 from line 27 or line 30 Enter the amount from line 28 by 28% (23) and subtract SJ,590 (37,195 fm arried filing separately for 2013, * 354,600 fh and of household for 2013, * 354,600 fm arried filing jointly or qualifying widow(er) for 2013, * 354,600 fm and ed in household for 2013, * 354,600 fm and ed to from shead or trust. Form 1040NR filers, see instructions. State the amount from 10: 7 of your 2013 Gualified Dividends and Capital Gain Tax Worksheet, the amount from 10: 14 or or less, enter -0. Subtract line 36 from 10: 7 of your 2013 Gualified Dividends and Capital Gain Tax Worksheet, the amount from 10: 27 or the 230 Schedule D Form 1041, hichever applies. If your doit complete either worksheet or Part V of the 2013 Schedule D Form 1041, hichever applies. If your 2013 Gualified Dividends and Capital Gain Tax Worksheet, the amount from 10: 41 or 27 or the 28 to 15 aver 2013. State and the 27 or line 28 to 15 aver 2013. State and the 27 or line 28 to 15 aver 2013. State and t	07	the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.		
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Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29. Image: Control of Contr	28	the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of	/28	
2013 Schedule D (Form 1041) 29 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 31 Enter the smaller of line 27 or line 30 32 Subtract line 31 from line 27 33 Sthedule D Tax Worksheet 34 If line 22 is \$173,500 or less, \$689,750 or less if married filing separately for 2013), multiply line 32 34 If line 32 is \$173,500 or less, \$689,750 or less if married filing separately for 2013, multiply line 32 35 Enter: • \$72,500 if married filing jointly or qualifying widow(er) for 2013, • \$348,600 if head of household for 2013, or • \$24,450 for an estate or trust. Form 1040NR filers, see instructions. 36 Enter: • \$700 (from 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from june 2013 Form 1040NR filers, see instructions . 37 If ine 27 or line 28 38 Enter the smaller of line 37 or line 37 39 Subtract line 38 from line 37 30 Subtract line 38 from line 37 36 Subtract line 38 from line 37 37 If Ente		Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line		
Schedule D Tax Worksheet	29		29	
 32 Subtract line 31 from line 27 33 If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions 34 Enter: \$372,500 if married filing jointly or qualifying widow(er) for 2013, \$38,250 if single or married filing separately for 2013, \$38,250 if single or married filing separately for 2013, \$48,600 if head of household for 2013, or \$2,450 for an estate or trust. Form 1040NR filers, see instructions. 35 Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 1 of your 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), see a state or trust. Form 10400NR filers, see instructions . 36 Subtract line 36 form line 37	30		30	
 33 If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.28). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,755 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions				
 by 26% (2.8). Otherwise, multiply line 32 by 28% (2.8) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions			32	
 \$72,500 if married filing jointly or qualifying widow(er) for 2013, \$36,250 if single or married filing separately for 2013, \$48,600 if head of household for 2013, or \$2,450 for an estate or trust. Form 1040NR filers, see instructions. 34 34 34 34 34 34 34 34 34 34 34 34 35 Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0. Form 1040NR filers, see instructions. 36 Subtract line 35 from line 34. If zero or less, enter -0. Form 1040NR filers, see instructions. 37 38 Enter the smaller of line 36 or line 37 39 Subtract line 38 from line 37 40 Enter: \$400,000 if married filing jointly or qualifying widow(er) for 2013, \$400,000 if married filing jointly or qualifying widow(er) for 2013, \$400,000 if married filing separately for 2013, or \$410 41 41 42 Form 1040 NIR filers, see instructions. Form 1041 filers, see instructions. Form 1041 filers, see instructions. Form 1041 filers, see instructions. Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, whichever applies. If you did not complete either tworksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the works	33	by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing	33	
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36 Subtract line 35 from line 34. If zero or less, enter -0- 36 37 Enter the smaller of line 27 or line 28 37 38 Enter the smaller of line 36 or line 37 38 39 Subtract line 38 from line 37 38 39 Subtract line 38 from line 37 38 40 Enter: \$400,000 if single for 2013, \$225,000 if married filing separately for 2013, \$450,000 if married filing jointly or qualifying widow(er) for 2013, \$425,000 if head of household for 2013, or \$11,950 for an estate or trust. Form 1040NR filers, see instructions. 40 41 Enter the amount from line 36 41 42 Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D (Form 1041), enter the amount from your complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your	35	amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form	35	
 37 Enter the smaller of line 27 or line 28	36			
 39 Subtract line 38 from line 37	37	Enter the smaller of line 27 or line 28	37	
 40 Enter: \$400,000 if single for 2013, \$225,000 if married filing separately for 2013, \$450,000 if married filing jointly or qualifying widow(er) for 2013, \$425,000 if head of household for 2013, or \$11,950 for an estate or trust. Form 1040NR filers, see instructions. 41 Enter the amount from line 36				
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 41 Enter the amount from line 36	40	 \$400,000 if single for 2013, \$225,000 if married filing separately for 2013, \$450,000 if married filing jointly or qualifying widow(er) for 2013, \$425,000 if head of household for 2013, or \$11,950 for an estate or trust. 	40	
42 Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your	41	Enter the amount from line 36	41	
		Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not	42	

Form 8801 (2014)

Form 8	801 (2014)			Page 4
Part	III Tax Computation Using Maximum Capital Gains Rates (continued)			
43	Add lines 41 and 42	43		
44	Subtract line 43 from line 40. If zero or less, enter -0	44		
45	Enter the smaller of line 39 or line 44	45		
46	Multiply line 45 by 15% (.15)	46		
47	Add lines 38 and 45	47		
	If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.			
48	Subtract line 47 from line 37	48		
49	Multiply line 48 by 20% (.20)	49		
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.			
50	Add lines 32, 47, and 48	50		
51	Subtract line 50 from line 27	51		
52	Multiply line 51 by 25% (.25) ○	52		
53	Add lines 33, 46, 49, and 52	53		
54	If line 27 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions	54		
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2013, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55		
* The (2012 Qualified Dividende and Canital Cain Tay Warksheet is in the 2012 Instructions for Form 1040. The 2012 Cabadula D. Tay Wark	(abaat i	a in the 0010 leater	ationa

The 2013 Qualified Dividends and Capital Gain Tax Worksheet is in the 2013 Instructions for Form 1040. The 2013 Schedule D Tax Worksheet is in the 2013 Instructions for Schedule D (Form 1040) (or the 2013 Instructions for Schedule D (Form 1041)).

Form 8801 (2014)