

Note: *The draft you are looking for begins on the next page.*



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

► Go to www.irs.gov/Form8801 for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR or 1041.

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2018 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 \$718,800 and you were married filing separately for 2018, see instructions	4
5	Enter: \$109,400 if married filing jointly or qualifying widow(er) for 2018; \$70,300 if single or head of household for 2018; or \$54,700 if married filing separately for 2018. Estates and trusts, enter \$24,600	5
6	Enter: \$1,000,000 if married filing jointly or qualifying widow(er) for 2018; \$500,000 if single or head of household for 2018; or \$500,000 if married filing separately for 2018. Estates and trusts, enter \$81,900	6
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% (0.25)	8
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2018, 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 1040-NR filers, see instructions.	10
11	<ul style="list-style-type: none"> • If for 2018 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2018 you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a (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 1040-NR filers, see instructions. • All others: If line 10 is \$191,100 or less (\$95,550 or less if married filing separately for 2018), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately for 2018) from the result. Form 1040-NR filers, see instructions. 	11
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 2018 Form 6251, line 10, or 2018 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

Part II Minimum Tax Credit and Carryforward to 2020

16	Enter the amount from your 2018 Form 6251, line 11, or 2018 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	2018 credit carryforward. Enter the amount from your 2018 Form 8801, line 26	19	
20	Enter your 2018 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 2019 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2019 Form 6251, line 9, or 2019 Form 1041, Schedule I, line 52.	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 2019 Schedule 3 (Form 1040 or 1040-SR), line 6 (check box b); Form 1040-NR, line 51 (check box b); or Form 1041, Schedule G, line 2c.	25	
26	Credit carryforward to 2020. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	

DRAFT AS OF
August 15, 2019
DO NOT FILE

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2018 Qualified Dividends and Capital Gain Tax Worksheet, the 2018 Schedule D Tax Worksheet, or Part V of the 2018 Schedule D (Form 1041), see the instructions before completing this part.*

<p>27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2018, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions</p>	27
<p>Caution: If for 2018 you filed Form 1040-NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.</p>	
<p>28 Enter the amount from line 6 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2018 Schedule D Tax Worksheet, or the amount from line 26 of the 2018 Schedule D (Form 1041), whichever applies*</p>	28
<p>If you figured your 2018 tax using the 2018 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</p>	
<p>29 Enter the amount from line 19 of your 2018 Schedule D (Form 1040), or line 18b, column (2), of the 2018 Schedule D (Form 1041)</p>	29
<p>30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2018 Schedule D Tax Worksheet</p>	30
<p>31 Enter the smaller of line 27 or line 30</p>	31
<p>32 Subtract line 31 from line 27</p>	32
<p>33 If line 32 is \$191,100 or less (\$95,550 or less if married filing separately for 2018), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately for 2018 from the result. Form 1040-NR filers, see instructions</p>	33
<p>34 Enter:</p> <ul style="list-style-type: none"> • \$77,200 if married filing jointly or qualifying widow(er) for 2018, • \$38,600 if single or married filing separately for 2018, • \$51,700 if head of household for 2018, or • \$2,600 for an estate or trust. <p>Form 1040-NR filers, see instructions.</p>	34
<p>35 Enter the amount from line 7 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2018 Schedule D Tax Worksheet, or the amount from line 27 of the 2018 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2018 Schedule D (Form 1041), enter the amount from your 2018 Form 1040, line 10, or 2018 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040-NR filers, see instructions</p>	35
<p>36 Subtract line 35 from line 34. If zero or less, enter -0-</p>	36
<p>37 Enter the smaller of line 27 or line 28</p>	37
<p>38 Enter the smaller of line 36 or line 37</p>	38
<p>39 Subtract line 38 from line 37</p>	39
<p>40 Enter:</p> <ul style="list-style-type: none"> • \$425,800 if single for 2018, • \$239,500 if married filing separately for 2018, • \$479,000 if married filing jointly or qualifying widow(er) for 2018, • \$452,400 if head of household for 2018, or • \$12,700 for an estate or trust. <p>Form 1040-NR filers, see instructions.</p>	40
<p>41 Enter the amount from line 36</p>	41
<p>42 Form 1040 filers, enter the amount from line 7 of your 2018 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2018 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2018 Schedule D (Form 1041) or line 18 of your 2018 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2018 Schedule D (Form 1041), enter the amount from your 2018 Form 1041, line 22; if zero or less, enter -0-. Form 1040-NR filers, see instructions</p>	42

* The 2018 Qualified Dividends and Capital Gain Tax Worksheet is in the 2018 Instructions for Form 1040. The 2018 Schedule D Tax Worksheet is in the 2018 Instructions for Schedule D (Form 1040) (or the 2018 Instructions for Schedule D (Form 1041)).

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% (0.15) ▶	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% (0.20) ▶	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% (0.25) ▶	52
53	Add lines 33, 46, 49, and 52	53
54	If line 27 is \$191,100 or less (\$95,550 or less if married filing separately for 2018), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately for 2018) from the result. Form 1040-NR 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 2018, don't 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

DRAFT AS OF August 15, 2019
DO NOT FILE