

**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 2019 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 \$733,700 and you were married filing separately for 2019, see instructions	4	
5	Enter: \$111,700 if married filing jointly or qualifying widow(er) for 2019; \$71,700 if single or head of household for 2019; or \$55,850 if married filing separately for 2019. Estates and trusts, enter \$25,000	5	
6	Enter: \$1,020,600 if married filing jointly or qualifying widow(er) for 2019; \$510,300 if single, head of household, or married filing separately for 2019. Estates and trusts, enter \$83,500	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-	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 2019 you filed Form 2555, see instructions for the amount to enter. • If for 2019 you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (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 \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) 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 2019 Form 6251, line 10, or 2019 Form 1041, Schedule I, line 53	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 2021

16	Enter the amount from your 2019 Form 6251, line 11, or 2019 Form 1041, Schedule I, line 54	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	2019 credit carryforward. Enter the amount from your 2019 Form 8801, line 26	19	
20	Enter your 2019 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 2020 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2020 Form 6251, line 9, or 2020 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 2020 Schedule 3 (Form 1040), line 6 (check box b); or Form 1041, Schedule G, line 2c	25	
26	Credit carryforward to 2021. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	

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 2019 Qualified Dividends and Capital Gain Tax Worksheet, the 2019 Schedule D Tax Worksheet, or Part V of the 2019 Schedule D (Form 1041), see the instructions before completing this part.*

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2019, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27
	Caution: If for 2019 you filed Form 1040-NR, 1041, or 2555, see the instructions before completing lines 28, 29, and 30.	
28	Enter the amount from line 6 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2019 Schedule D Tax Worksheet, or the amount from line 26 of the 2019 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)*	28
	If you figured your 2019 tax using the 2019 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.	
29	Enter the amount from line 19 of your 2019 Schedule D (Form 1040 or 1040-SR), or line 18b, column (2), of the 2019 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 2019 Schedule D Tax Worksheet	30
31	Enter the smaller of line 27 or line 30	31
32	Subtract line 31 from line 27	32
33	If line 32 is \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) from the result. Form 1040-NR filers, see instructions ▶	33
34	Enter: <ul style="list-style-type: none"> • \$78,750 if married filing jointly or qualifying widow(er) for 2019, • \$39,375 if single or married filing separately for 2019, • \$52,750 if head of household for 2019, or • \$2,650 for an estate or trust. Form 1040-NR filers, see instructions.	34
35	Enter the amount from line 7 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2019 Schedule D Tax Worksheet, or the amount from line 27 of the 2019 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2019 Schedule D (Form 1041), enter the amount from your 2019 Form 1040 or 1040-SR, line 11b, or 2019 Form 1041, line 23, whichever applies; if zero or less, enter -0-. Form 1040-NR filers, see instructions.	35
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	39
40	Enter: <ul style="list-style-type: none"> • \$434,550 if single for 2019, • \$244,425 if married filing separately for 2019, • \$488,850 if married filing jointly or qualifying widow(er) for 2019, • \$461,700 if head of household for 2019, or • \$12,950 for an estate or trust. Form 1040-NR filers, see instructions.	40
41	Enter the amount from line 36	41
42	Form 1040 or 1040-SR filers, enter the amount from line 7 of your 2019 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2019 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 2019 Schedule D (Form 1041) or line 18 of your 2019 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2019 Schedule D (Form 1041), enter the amount from your 2019 Form 1041, line 23; if zero or less, enter -0-. Form 1040-NR filers, see instructions	42

* The 2019 Qualified Dividends and Capital Gain Tax Worksheet is in the 2019 Instructions for Forms 1040 and 1040-SR. The 2019 Schedule D Tax Worksheet is in the 2019 Instructions for Schedule D (Form 1040 or 1040-SR) (or the 2019 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 \$194,800 or less (\$97,400 or less if married filing separately for 2019), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately for 2019) 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 for 2019, 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