Name(s) shown on return

Department of the Treasury Internal Revenue Service (99)

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

Identifying number

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

Attachment Sequence No. **74**

OMB No. 1545-1073

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			
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. 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. 	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 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		

Form 8801 (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	

Form **8801** (2014)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 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 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions before completing lines 28, 29, and 30. 28 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies " 29 If you figured your 2013 tax using the 2013 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 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041). 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet 31 Enter the smaller of line 27 or line 30 32 Subtract line 31 from line 27 or line 30 33 Usbract line 31 from line 27 or line 30 34 Enter: 572,500 if married filing jointly or qualifying widow(er) for 2013, e33e,250 if single or married filing separately for 2013, e33e,250 if single or married filing separately for 2013, e33e,250 if single or married filing separately for 2013, e33e,250 if single or married filing value or line 27 or line 30 35 Enter the amount from line 7 or your 2013 Schedule D Tax Worksheet, or the amount from line 27 or 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 1041, line 27, 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	to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.	Complete Part III only if you are requ	
amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions Defore Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30. 28 Enter the amount from line 6 of your 2013 Cualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies* If you figured your 2013 tax using the 2013 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. 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). 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet. Enter the smaller of line 27 or line 30		the 2013 Schedule D Tax Worksheet,	
completing lines 28, 29, and 30. Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies* If you figured your 2013 tax using the 2013 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. 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 Tax Worksheet. Enter the smaller of line 27 or line 30 Subtract line 31 from line 27 If line 32 is \$179,500 r less (\$89,750 or less if married filing separately for 2013), 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. **S72,500 if married filing pointly or qualifying widow(er) for 2013, *\$36,250 if single or married filing separately for 2013, *\$34,8600 if head of household for 2013, or *\$2,450 for an estate or trust. Form 1040NR filers, see instructions. 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), 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 1040NR filers, see instructions. Subtract line 35 from line 36 or line 37 Subtract line 36 form line 37 Subtract line 36 form line 37 Enter the smaller of line 27 or line 28 Enter the smaller of line 36 or line 37 Subtract line 38 from line 36 Enter the amount from line 27 or line 28 Enter the smaller of line 36 or line 37 Subtract line 39 from line 36 Enter the amount from line 36 Enter the amount f	T 187 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		27
the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies '. If you figured your 2013 tax using the 2013 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. 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). Ad lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet . Schedule D Tax Worksheet . Subtract line 31 from line 27 . 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 . **S72,500 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. **Softedule 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), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1040 filers, see instructions. **Soft Enter the smaller of line 27 or line 28 Enter the smaller of line 27 or line 28 Enter the smaller of line 27 or line 28 Enter the smaller of line 36 or line 37 **\$40,000 if single for 2013, *\$252,000 if married filing ipinity or qualifying widow(er) for 2013, *\$450,000 if married filing ipinity or qualifying widow(er) for 2013, *\$450,000 if married filing ipinity or qualifying widow(er) for 2013, *\$450,000 if married fi	, 1041, 2555, or 2555-EZ, see the instructions before		
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 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041). 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet	edule D Tax Worksheet, or the amount from line 26 of	the amount from line 13 of your 2013 S	28
29 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet 31 Enter the smaller of line 27 or line 30 32 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 26% (26) Otherwise, multiply line 32 by 26% (28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions. Enter: *\$72,500 if married filing jointly or qualifying widow(er) for 2013,		Worksheet, skip line 29 and enter the	
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\$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. 815 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), 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 1041, line 22, whichever applies; if zero or less, enter -0-Form 1040NR filers, see instructions. 816 817 818 819 819 819 819 819 810 810		L Enter	34
\$2,450 for an estate or trust. Form 1040NR filers, see instructions. Senter 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), 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 1041, line 22, whichever applies; if zero or less, enter -0 Form 1040NR filers, see instructions . 35 Subtract line 35 from line 34. If zero or less, enter -0 Form 1040NR filers, see instructions . 36 Subtract line 35 from line 27 or line 28	separately for 2013,	\$72,500 if married filing jointl\$36,250 if single or married file	5 4
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 1041, line 22, whichever applies; if zero or less, enter -0 Form 1040NR filers, see instructions		• \$2,450 for an estate or trust.	
Subtract line 35 from line 34. If zero or less, enter -0- Enter the smaller of line 27 or line 28 Enter the smaller of line 36 or line 37 Subtract line 38 from line 37 Subtract line 38 from line 37 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 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	D Tax Worksheet, or the amount from line 27 of the 2013 f you did not complete either worksheet or Part V of the ount from your 2013 Form 1040, line 43, or 2013 Form	amount from line 14 of your 2013 Sched Schedule D (Form 1041), whichever appli 2013 Schedule D (Form 1041), enter the	35
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Subtract line 38 from line 37 Subtract line 38 from line 37 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 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			
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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 2013 Form 1041, line 22; if zero or less, enter -0 Form 1040NR filers, see instructions	13 Schedule D Tax Worksheet, whichever applies. If you did Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not 113 Schedule D (Form 1041), enter the amount from your	Worksheet or the amount from line 19 of you not complete either worksheet, see instruction Schedule D (Form 1041) or line 18 of your 20 complete either the worksheet or Part V of the	42

Page 3

Form 8801 (2014) Page **4**

Part	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		
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Form **8801** (2014)

^{*} 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)).