



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **8801**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.

OMB No. 1545-0074  
**2025**  
Attachment  
Sequence No. **801**

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1 and 2e of your 2024 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b> ( )
<b>4</b>	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 \$875,950 and you were married filing separately for 2024, see instructions . . . . .	<b>4</b>
<b>5</b>	Enter: \$133,300 if married filing jointly or qualifying surviving spouse for 2024; \$85,700 if single or head of household for 2024; or \$66,650 if married filing separately for 2024. Estates and trusts, enter \$29,900 . . . . .	<b>5</b>
<b>6</b>	Enter: \$1,218,700 if married filing jointly or qualifying surviving spouse for 2024; \$609,350 if single, head of household, or married filing separately for 2024. Estates and trusts, enter \$99,700 . . . . .	<b>6</b>
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>
<b>8</b>	Multiply line 7 by 25% (0.25) . . . . .	<b>8</b>
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0- . . . . .	<b>9</b>
<b>10</b>	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 . . . . .	<b>10</b>
<b>11</b>	<ul style="list-style-type: none"> <li>• If for <b>2024</b> you filed Form 2555, see instructions for the amount to enter.</li> <li>• If for <b>2024</b> you reported capital gain distributions directly on Form 1040, 1040-SR, or 1040-NR, line 7; you reported qualified dividends on Form 1040, 1040-SR, or 1040-NR, 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.</li> <li>• <b>All others:</b> If line 10 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result.</li> </ul>	<b>11</b>
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>
<b>14</b>	Enter the amount from your 2024 Form 6251, line 10, or 2024 Schedule I (Form 1041), line 53 . . . . .	<b>14</b>
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>

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**Part II Minimum Tax Credit and Carryforward to 2026**

<b>16</b>	Enter the amount from your 2024 Form 6251, line 11, or 2024 Schedule I (Form 1041), line 54 . . . . .	<b>16</b>	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	
<b>19</b>	<b>2024 credit carryforward.</b> Enter the amount from your 2024 Form 8801, line 26 . . . . .	<b>19</b>	
<b>20</b>	Enter your 2024 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	
<b>22</b>	Enter your 2025 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	
<b>23</b>	Enter the amount from your 2025 Form 6251, line 9, or 2025 Schedule I (Form 1041), line 52 . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2025 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>	
<b>26</b>	<b>Credit carryforward to 2026.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	

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**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 2024 Qualified Dividends and Capital Gain Tax Worksheet, the 2024 Schedule D Tax Worksheet, or Part V of the 2024 Schedule D (Form 1041), see the instructions before completing this part.\*

<b>27</b>	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2024, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .	<b>27</b>	
	<b>Caution:</b> If for <b>2024</b> you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.		
<b>28</b>	Enter the amount from line 4 of your 2024 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2024 Schedule D Tax Worksheet, or the amount from line 26 of the 2024 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)* . . . . .	<b>28</b>	
	<b>If you figured your 2024 tax using the 2024 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.</b>		
<b>29</b>	Enter the amount from line 19 of your 2024 Schedule D (Form 1040), or line 18b, column (2), of the 2024 Schedule D (Form 1041) . . . . .	<b>29</b>	
<b>30</b>	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2024 Schedule D Tax Worksheet . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 27 . . . . .	<b>32</b>	
<b>33</b>	If line 32 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result . . . . .	<b>33</b>	
<b>34</b>	Enter: <ul style="list-style-type: none"> <li>• \$94,050 if married filing jointly or qualifying surviving spouse for 2024,</li> <li>• \$47,025 if single or married filing separately for 2024, . . . . .</li> <li>• \$63,000 if head of household for 2024, or</li> <li>• \$3,150 for an estate or trust.</li> </ul>	<b>34</b>	
<b>35</b>	Enter the amount from line 5 of your 2024 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2024 Schedule D Tax Worksheet, or the amount from line 27 of the 2024 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2024 Schedule D (Form 1041), enter the amount from your 2024 Form 1040, 1040-SR, or 1040-NR, line 15, or 2024 Form 1041, line 23, whichever applies; if zero or less, enter -0- . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36</b>	
<b>37</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Enter: <ul style="list-style-type: none"> <li>• \$518,900 if single for 2024,</li> <li>• \$291,850 if married filing separately for 2024,</li> <li>• \$583,750 if married filing jointly or qualifying surviving spouse for 2024, . . . . .</li> <li>• \$551,350 if head of household for 2024, or</li> <li>• \$15,450 for an estate or trust.</li> </ul>	<b>40</b>	
<b>41</b>	Enter the amount from line 36 . . . . .	<b>41</b>	
<b>42</b>	Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2024 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2024 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 2024 Schedule D (Form 1041) or line 18 of your 2024 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2024 Schedule D (Form 1041), enter the amount from your 2024 Form 1041, line 23; if zero or less, enter -0-	<b>42</b>	

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\*The 2024 Qualified Dividends and Capital Gain Tax Worksheet is in the 2024 Instructions for Form 1040. The 2024 Schedule D Tax Worksheet is in the 2024 Instructions for Schedule D (Form 1040) (or the 2024 Instructions for Schedule D (Form 1041)).

**Part III** Tax Computation Using Maximum Capital Gains Rates *(continued)*

<b>43</b>	Add lines 41 and 42 . . . . .	<b>43</b>
<b>44</b>	Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	<b>44</b>
<b>45</b>	Enter the <b>smaller</b> of line 39 or line 44 . . . . .	<b>45</b>
<b>46</b>	Multiply line 45 by 15% (0.15) . . . . .	<b>46</b>
<b>47</b>	Add lines 38 and 45 . . . . .	<b>47</b>
<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>		
<b>48</b>	Subtract line 47 from line 37 . . . . .	<b>48</b>
<b>49</b>	Multiply line 48 by 20% (0.20) . . . . .	<b>49</b>
<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>		
<b>50</b>	Add lines 32, 47, and 48 . . . . .	<b>50</b>
<b>51</b>	Subtract line 50 from line 27 . . . . .	<b>51</b>
<b>52</b>	Multiply line 51 by 25% (0.25) . . . . .	<b>52</b>
<b>53</b>	Add lines 33, 46, 49, and 52 . . . . .	<b>53</b>
<b>54</b>	If line 27 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result . . . . .	<b>54</b>
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2024, 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 . . . . .	<b>55</b>

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