

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.



**Part II Allowable Credit**

<b>13</b>	Regular tax before credits:				
	<ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, line 2, or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .</li> </ul>	}	<b>13</b>		
<b>14</b>	Alternative minimum tax:				
	<ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 36 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>	}	<b>14</b>		
<b>15</b>	Add line 13 and line 14 . . . . .				<b>15</b>
<b>16a</b>	Foreign tax credit . . . . .	<b>16a</b>			
<b>b</b>	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24 . . . . .	<b>16b</b>			
<b>c</b>	General business credit (see instructions) . . . . .	<b>16c</b>			
<b>d</b>	Credit for prior year minimum tax (Form 8801, line 27; or Form 8827, line 8b) . . . . .	<b>16d</b>			
<b>e</b>	Add lines 16a through 16d . . . . .				<b>16e</b>
<b>17</b>	Net income tax. Subtract line 16e from line 15 . . . . .				<b>17</b>
<b>18</b>	<b>Credit to holders of tax credit bonds allowed for the current year.</b> Enter the <b>smallest</b> of line 10, line 17, or the amount as limited by the formula in the instructions for line 18 (if line 18 is smaller than line 10, see instructions). <b>Estates and trusts</b> , enter the <b>smallest</b> of line 12, line 17, or the amount as limited by the formula in the instructions for line 18 (if line 18 is smaller than line 12, see instructions). Report this amount on Form 1040, line 53 or Form 1040NR, line 49; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 3; or the applicable line of your return . . . . .				<b>18</b>