Form **8803**

Department of the Treasury
Internal Revenue Service

Limit on Alternative Minimum Tax for Children Under Age 14

▶ See instructions below and on back.
▶ Attach ONLY to the child's Form 1040 or Form 1040NR.

OMB No. 1545-1125

1990

Attachment
Sequence No. 56

Child's name shown on return | Child's social security number

A Parent's name (first, initial, and last). (Caution: See instructions on back before completing.) | B Parent's social security number

Caution: *Read Purpose of Form on back before completing.*

1 Enter the tentative minimum tax from line 17 of the **child's** Form 6251 . . . | **1**

2 Enter the tentative minimum tax, if any, from line 17 of the **parent's** Form 6251 . . . . | **2**

3 Enter the total tentative minimum tax, if any, from line 17 of Form 6251 of **all other children** (under age 14) of the parent. Do not include the amount from line 1 above. See instructions . . . . | **3**

4 Add lines 1, 2, and 3 . . . . | **4**

5 Enter the income tax from line 18 of the **child's** Form 6251 . . . . . . | **5**

6 Enter the income tax, if any, from line 18 of the **parent's** Form 6251. (If Form 6251 was not completed for the parent, see the instructions for the amount to enter.) . | **6**

7 Enter the total income tax, if any, from line 18 of Form 6251 of **all other children** (under age 14) of the parent. Do not include the amount from line 5 above. (If Form 6251 was not completed for all of these children, see the instructions for the amount to enter.) . . . . | **7**

8 Add lines 5, 6, and 7 . . . . | **8**

9 Subtract line 8 from line 4. If the result is zero or less, enter -0- here and on line 17 . . . . | **9**

10 Enter the alternative minimum tax, if any, from line 19 of the **parent's** Form 6251 . . . . | **10**

11 Subtract line 10 from line 9. If the result is zero or less, enter -0- here and on line 17. . . . . | **11**

12 Subtract line 5 from line 1 . . . . ▶ | **12**

13 Enter the total alternative minimum tax, if any, of each of the parent's other children (under age 14). See instructions . . . . | **13**

14 Add lines 12 and 13 . . . . **14**

15 Divide line 12 by line 14 and enter the result as a decimal. If the amounts on lines 12 and 14 are the same, enter 1.00 . . . . | **15** | x .

16 Multiply line 11 by the decimal amount on line 15 and enter the result . . . . ▶ | **16**

17 **Child's alternative minimum tax.** Compare the amounts on lines 12 and 16 above. Enter the **smaller** of the two amounts here and on the child's Form 6251, line 19. In the space to the left of line 19, write "Form 8803" . . . . ▶ | **17**

(continued on back)

Form **8803** (1990)

General Instructions

Purpose of Form. A child who was under age 14 on January 1, 1991, may be able to reduce the amount of his or her alternative minimum tax (AMT). Use Form 8803 to see if the child's AMT can be reduced and, if it can, the amount to enter on line 19 of the child's **Form 6251**, Alternative Minimum Tax— Individuals.

Before Form 8803 can be completed, the child's Form 6251 must be completed through line 18. If applicable, Form 6251 must also be completed for the parent and each of the parent's other children who were under age 14 on January 1, 1991. Complete a separate Form 8803 for each child who meets the conditions above. The instructions for line 19 of Form 6251 explain when Form 8803 should be completed.

Do not use Form 8803 if the amount on line 18 of the child's Form 6251 is equal to or more than the amount on line 17 of that form. Also do not use this form if neither of the child's parents was alive on December 31, 1990.

Line-by-Line Instructions

We have provided specific instructions for some of the lines on the form. The lines that do not appear in these instructions are self-explanatory.

Lines A and B. If the child's parents were married to each other and filed a joint return, enter the name and social security number of the parent who is listed first on the joint return. For example, if the father's name is listed first on the return and his social security number is entered in the block labeled "Your social security number," enter his name on line A and his social security number on line B.

If the parents were married to each other but filed separate returns, enter the name and social security number of the parent who had the **higher** taxable income. If you do not know which parent had the higher taxable income, get **Pub. 929**, Tax Rules for Children and Dependents.

If the parents were unmarried, treated as unmarried for Federal income tax purposes, or separated either by a divorce or separate maintenance decree, enter the name and social security number of the parent who had custody of the child for most of the year (the custodial parent).

Exception. If the custodial parent remarried and filed a joint return with his or her spouse, enter the name and social security number of the person who is listed first on the joint return, even if that person is not the child's parent. If the custodial parent and his or her spouse filed separate returns, enter the name and social security number of the person with the **higher** taxable income, even if that person is not the child's parent.

Note: *If the parents were unmarried but lived together during the year with the child, enter the name and social security number of the parent who had the **higher** taxable income.*

Line 3. If Form 6251 was completed for any of the parent's other children who were under age 14, add the amounts, if any, from line 17 on each of their Forms 6251 and enter the total on line 3.

Line 6. If Form 6251 was not required to be completed for the parent, use the following instructions to find the amount to enter on line 6.

If the parent filed:

Form 1040. Add the amount from line 38 of the parent's Form 1040 to any tax from Form 4970 entered on line 39 of that Form 1040. Subtract from that total any foreign tax credit entered on line 43 of the parent's Form 1040. Enter the result on line 6 of Form 8803.

Form 1040A. Enter on line 6 the amount from line 23 of the parent's Form 1040A.

Form 1040EZ. Enter on line 6 the amount from line 7 of the parent's Form 1040EZ.

Form 1040NR. Add the amount from line 36 of the parent's Form 1040NR to any tax from Form 4970 entered on line 37 of that Form 1040NR. Subtract from that total any foreign tax credit entered on line 40 of the parent's Form 1040NR. Enter the result on line 6 of Form 8803.

Line 7 If Form 6251 was not required to be completed for all of the parent's other children who were under age 14, figure the amount to enter on line 7 as follows. First, if Form 6251 was completed for some of these children, add the amounts from line 18 on each of their Forms 6251. To that total add the amounts figured below for each of the children for whom Form 6251 was not completed. Enter the total on line 7

If the parent's other child filed:

Form 1040. Add the amount from line 38 of the child's Form 1040 to any tax from Form 4970 entered on line 39 of that Form 1040. Subtract from that total any foreign tax credit entered on line 43 of the child's Form 1040. The result is the child's income tax.

Form 1040A. The child's income tax is the amount entered on line 23 of Form 1040A.

Form 1040EZ. The child's income tax is the amount entered on line 7 of Form 1040EZ.

Form 1040NR. Add the amount from line 36 of the child's Form 1040NR to any tax from Form 4970 entered on line 37 of that Form 1040NR. Subtract from that total any foreign tax credit entered on line 40 of the child's Form 1040NR. The result is the child's income tax.

Line 13. Figure the AMT of each of the parent's other children who were under age 14. To do this, subtract the amount shown on line 18 of each child's Form 6251 from the amount shown on line 17 of that form. If the result is zero or less, that child does not owe AMT

Example. The parent of the child for whom this form is being completed had two other children (Mary and John) who were under age 14. The amount on line 17 of Mary's Form 6251 is $10,000 and the amount on line 18 is $3,000. Mary's AMT is $7,000 ($10,000 – $3,000). John has $2,500 on line 17 of his Form 6251 and $3,000 on line 18. John's AMT is zero. The amount to enter on line 13 of Form 8803 is $7,000 ($7,000 + 0).

Amended Return. If, after the child's return is filed, the parent's tax liability is changed or the tax liability of any of the parent's other children (under age 14) is changed, the child's alternative minimum tax must be refigured on Form 8803 using the adjusted amounts. If the child's alternative minimum tax changes as a result of the adjustment(s), file **Form 1040X**, Amended U.S. Individual Income Tax Return, to correct the child's tax.