Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments
For the latest information about developments related to Form 8801 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8801.

General Instructions

Purpose of Form
Use Form 8801 if you are an individual, estate, or trust to figure the minimum tax credit, if any, for alternative minimum tax (AMT) you incurred in prior tax years and to figure any credit carryforward to 2016.

Who Should File
Complete Form 8801 if you are an individual, estate, or trust that for 2014 had:
- An AMT liability and adjustments or preferences other than exclusion items,
- A credit carryforward to 2015 (on 2014 Form 8801, line 26), or
- An unallowed qualified electric vehicle credit (see the instructions for line 20).

File Form 8801 only if line 21 is more than zero.

Specific Instructions

The AMT is caused by two types of adjustments and preferences—deferral items and exclusion items. Deferral items (for example, depreciation) generally don't cause a permanent difference in taxable income over time. Exclusion items (for example, the standard deduction), on the other hand, do cause a permanent difference. The minimum tax credit is allowed only for the AMT caused by deferral items.

Part I—Net Minimum Tax on Exclusion Items

Line 1—Estates and Trusts
These line 1 instructions are for estates and trusts only. Skip lines 1 through 3 of Form 8801. To figure the amount to enter on line 4 of Form 8801, complete Parts I and II of another 2014 Form 1041, Schedule I, as a worksheet. After completing lines 1 and 7 of Schedule I, complete the rest of Part I of Schedule I by taking into account only exclusion items (the amounts included on lines 2 through 6, 8, and 9, and any other adjustments related to exclusion items included on line 23 of Schedule I). On line 24 of Schedule I, use the minimum tax credit net operating loss deduction (MTCNOLD). However, don't limit the MTCNOLD to 90% of the total of lines 1 through 23 of Schedule I. (See the instructions for line 3 of Form 8801 for how to figure the MTCNOLD.) In Part II of Schedule I, complete lines 35 and 36 without taking into account any basis adjustments arising from deferral items. If the amount on Schedule I, line 29, is zero or less, enter -0- on Form 8801, line 4. Otherwise, enter on Form 8801, line 4, the amount from Schedule I, line 29, adjusted for exclusion items that were allocated to the beneficiary.

Line 2
Enter on this line the adjustments and preferences treated as exclusion items (except the standard deduction). Exclusion items are only the following AMT adjustments and preferences: itemized deductions (including any investment interest expense reported on Schedule E), certain tax-exempt interest, depletion, the section 1202 exclusion, and any other adjustments related to exclusion items. Don't include the standard deduction. It has already been included on line 1. Combine lines 2 through 5, 7 through 9, 12, and 13 of your 2014 Form 6251. Don't include any amount from line 15 of the 2014 Form 6251. Instead, include the exclusion item amount from the Schedule(s) K-1 (Form 1041) you received for 2014. That amount is shown in box 12 with code J. If you included on line 27 of the 2014 Form 6251 any adjustments related to exclusion items, also include those adjustments in the amount you enter on line 2. Enter the total on line 2.

Exclusion items on other lines. If you included any exclusion item on a line not listed above, include that item in the amount you enter on line 2. For example, if depletion was included on Form 6251 as an adjustment on line 19 (passive activities) instead of on line 9 (depletion), include it as an exclusion item in the amount you enter on line 2.

Line 3
Your MTCNOLD is the total of the minimum tax credit net operating loss (MTCNOL) carryovers and carrybacks to 2014. Your MTCNOL is figured as follows.

Your MTCNOL is the excess of the deductions (excluding the MTCNOLD) over the income used to figure alternative minimum taxable income (AMTI) taking into account only exclusion items. Figure this excess with the modifications in section 172(d) taking into account only exclusion items. (That is, the section 172(d) modifications must be figured separately for the MTCNOL.)

For example, the limitation of nonbusiness deductions to the amount of nonbusiness income must be figured separately for the MTCNOL using only nonbusiness income and deductions but taking into account only exclusion items. However, ignore the disallowance of the deduction for personal exemptions under section 172(d)(3) because it has already been taken into account to figure AMTI attributable only to exclusion items.

To determine the amount of MTCNOL that may be carried to tax years other than 2014, apply sections 172(b)(2) and 172(d) with appropriate modifications to take into account only exclusion items.

Line 4
If your filing status was married filing separately for 2014 and line 4 is more than $242,450, you must include an additional amount on line 4. If line 4 is $406,650 or more, include an additional $41,050 on line 4. Otherwise, include 25% of the excess of the amount on line 4 over $242,450. For example, if the amount on line 4 is $262,450, enter $267,450 instead—the
additional $5,000 is 25% of $20,000 ($262,450 minus $242,450).

**Line 9**
Don't enter more than the sum of your 2014 earned income plus $7,250 if you didn't file a joint return for 2014, at least one of your parents was alive at the end of 2014, and one of the following statements is true.

1. You were under age 18 at the end of 2014.
2. You were age 18 at the end of 2014 and didn't have earned income that was more than half of your support.
3. You were a full-time student at least age 19 but under age 24 at the end of 2014 and didn't have earned income that was more than half of your support.

**Certain January 1 birthdays.** If you were born on January 1, 1997, you are considered to be 18 at the end of 2014. The limitation just described applies to you only if you didn't have earned income that was more than half of your support.

If you were born on January 1, 1996, you are considered to be 19 at the end of 2014. The limitation just described applies to you only if you were a full-time student who didn't have earned income that was more than half of your support.

If you were born on January 1, 1991, you are considered to be 24 at the end of 2014. The limitation just described doesn't apply to you.

**Line 10**
If you filed Form 1040NR for 2014 and had a net gain on the disposition of U.S. real property interests, line 10 can't be less than the smaller of that net gain or line 4.

**Line 11**
If for 2014 you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or Form 2555-EZ, you must use the Foreign Earned Income Tax Worksheet in these instructions to figure the amount to enter on line 11.

**Form 1040NR.** If for 2014 you filed Form 1040NR and you reported capital gain distributions directly on Form 1040NR, line 14; you reported qualified dividends on Form 1040NR, line 10b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040), complete Part III of Form 8801 and enter the amount from line 55 on line 11. All others, don't complete Part III. Instead, if Form 8801, line 10, is $182,500 or less ($91,250 or less if you checked filing status box 3, 4, or 5 on Form 1040NR for 2014), figure the amount to enter on line 11 by multiplying line 10 by 26% (0.26). Otherwise, figure the amount to enter on line 11 by multiplying line 10 by 28% (0.28) and subtracting $3,650 ($1,825 if you checked filing status box 3, 4, or 5 for 2014) from the result.

**Line 12**
If you made an election to claim the foreign tax credit on your 2014 Form 1040 (or Form 1040NR) without filing Form 1116, enter on Form 8801, line 12, the amount from your 2014 Form 1040, line 48 (or Form 1040NR, line 46). Otherwise, the minimum tax foreign tax credit on exclusion items (MTFTCE) is your 2014 AMT foreign tax credit (AMTFTC) refigured using only exclusion items. Follow these steps to figure your MTFTCE.

**Step 1.** Use a separate 2014 Form 1116 for the MTFTCE for each separate category of income specified at the top of Form 1116.

When applying the separate categories of income, use the applicable AMT rate instead of the regular tax rate to determine if any income is “high-taxed.”

**Step 2.** If you figured your 2014 AMTFTC using the simplified limitation election, skip Part I and enter on the MTFTCE Form 1116, line 17, the same amount you entered on that line for the 2014 AMT Form 1116. Otherwise, complete Part I using only taxable income and exclusion items that are attributable to sources outside the United States. If you had any 2014 foreign...

---

**Foreign Earned Income Tax Worksheet—Line 11**

**Keep for Your Records**

**Before you begin:** √ If Form 8801, line 10, is zero, don't complete this worksheet.

1. Enter the amount from Form 8801, line 10 .......................... 1.

2a. Enter the amount from your (and your spouse's if filing jointly) 2014 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 ........................................ 2a.

b. Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income ........................ 2b.

c. Subtract line 2b from line 2a. If zero or less, enter -0- ..................... 2c.

3. Add lines 1 and 2c ........................................ 3.

4. Tax on the amount on line 3.
   * If for 2014 you reported capital gain distributions directly on Form 1040, line 13; or you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 8801, line 27. Complete the rest of Part III of Form 8801. However, before completing Part III, see Forms 2555 and 2555-EZ, later, to see if you must complete Part III with certain modifications. Then enter the amount from Form 8801, line 55, here.
   * All others: If line 3 is $182,500 or less ($91,250 or less if married filing separately for 2014), multiply line 3 by 26% (0.26). Otherwise, multiply line 3 by 28% (0.28) and subtract $3,650 ($1,825 if married filing separately for 2014) from the result.

5. Tax on the amount on line 2c. If line 2c is $182,500 or less ($91,250 or less if married filing separately for 2014), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (0.28) and subtract $3,650 ($1,825 if married filing separately for 2014) from the result ........................................ 5.

6. Subtract line 5 from line 4. Enter the result here and on Form 8801, line 11 .................. 6.
source qualified dividends or foreign source capital gains (including any foreign source capital gain distributions) or losses, use the instructions under Step 3 to determine whether you must make adjustments to those amounts before you include the amounts on line 1a or line 5 of the MTFTCE Form 1116.

**Step 3.** Follow the instructions below, if applicable, to determine the amount of foreign source qualified dividends, capital gain distributions, and other capital gains and losses to include on line 1a and line 5 of the MTFTCE Form 1116.

**Foreign qualified dividends.** You must adjust your foreign source qualified dividends before you include those amounts on line 1a of the MTFTCE Form 1116 if:
- Line 53 of Form 8801 is smaller than line 54, and
- Line 32 of Form 8801 is greater than zero.

But you don't need to make any adjustments if:
- You qualified for the adjustment exception under Qualified Dividends and Capital Gain Tax Worksheet (Individuals), Qualified Dividends Tax Worksheet (Estates and Trusts), or Adjustments to foreign qualified dividends under Schedule D Filers, whichever applies, in the Form 1116 instructions when you completed your regular tax Form 1116 (or you would have qualified for that adjustment exception if you had completed a regular tax Form 1116) for 2014, and
- Line 32 of Form 8801 isn't more than $182,500 ($91,250 if married filing separately for 2014 or if you checked filing status box 3, 4, or 5 on Form 1040NR for 2014).

To adjust your foreign source qualified dividends, multiply your foreign source qualified dividends in each separate category by 0.5357 (instead of 0.3788) if the foreign source qualified dividends are taxed at a rate of 15%, and by 0.7143 (instead of 0.5051) if they are taxed at a rate of 20%. If you have foreign source qualified dividends that are taxed at a rate of 0%, you adjust them by not including them on line 1a of MTFTCE Form 1116. Include the results on line 1a of the applicable MTFTCE Form 1116. But don't adjust the amount of any foreign source qualified dividend you elected to include on line 4g of Form 4952.

**Individuals with capital gain distributions only.** If you had no 2014 capital gains or losses other than capital gain distributions from box 2a of Form(s) 1099-DIV or substitute statement(s), you must adjust your foreign source capital gain distributions before you include those amounts on line 1a of the MTFTCE Form 1116 if you are required to adjust your foreign source qualified dividends under the rules just described or you would be required to adjust your foreign source qualified dividends if you had any.

To adjust your foreign source capital gain distributions, multiply your foreign source capital gain distributions in each separate category by 0.5357 (instead of 0.3788) if the foreign source capital gain distributions are taxed at a rate of 15%, and by 0.7143 (instead of 0.5051) if they are taxed at a rate of 20%. If you have foreign source capital gain distributions that are taxed at a rate of 0%, you adjust them by not including them on line 1a of MTFTCE Form 1116. Include the results on line 1a of the applicable MTFTCE Form 1116. But don't adjust the amount of any foreign source capital gain distribution you elected to include on line 4g of Form 4952.

**Other capital gains or losses.** Use Worksheet A in the instructions for the 2014 Form 1116 to determine the adjustments you must make to your foreign source capital gains or losses if you have foreign source capital gains or losses in no more than two separate categories and any of the following apply:
- You figured your 2014 tax using the Qualified Dividends and Capital Gain Tax Worksheet in the Form 1040 instructions and (a) line 3 of that worksheet minus the amount on line 4e of Form 4952 that you elected to include on line 4g of Form 4952 is zero or less, (b) line 7 of that worksheet is zero, or (c) line 25 of that worksheet is equal to or greater than line 26.
- You figured your 2014 tax using the Qualified Dividends and Capital Gain Tax Worksheet in the Form 1040NR instructions and (a) line 3 of that worksheet is zero, (b) line 5 of that worksheet is zero, or (c) line 23 of that worksheet is equal to or greater than line 24.
- Line 15 or 16 of your 2014 Schedule D (Form 1040) (column 2 of line 18a or 19 of Schedule D (Form 1041)) is zero or a loss.
- You figured your 2014 tax using Schedule D (Form 1041) and (a) line 22 of Schedule D minus the amount on line 4e of Form 4952 that you elected to include on line 4g of Form 4952 is zero or less, (b) line 27 of Schedule D is zero, or (c) line 43 of Schedule D is equal to or greater than line 44.
- You figured your 2014 tax using the Schedule D Tax Worksheet in the Schedule D (Form 1040) instructions and (a) line 18 of that worksheet is zero, (b) line 9 of that worksheet is zero, or (c) line 43 of that worksheet is equal to or greater than line 44.
- You figured your 2014 tax using the Schedule D Tax Worksheet in the Schedule D (Form 1041) instructions and (a) line 17 of that worksheet is zero, (b) line 9 of that worksheet is zero, or (c) line 42 of that worksheet is equal to or greater than line 43.
- You weren't required to make adjustments to your foreign source qualified dividends under the rules described earlier (or you wouldn't have been required to make those adjustments if you had foreign source qualified dividends).
- Use Worksheet B if you:
  - Can't use Worksheet A,
  - Had 2014 foreign source capital gains and losses in no more than two separate categories,
  - Didn't have any item of recaptured section 1250 gain or 28% rate gain or loss, and
  - Didn't have any capital gains taxed at a rate of 0% or 20%.

**Instructions for Worksheets A and B.** When you complete Worksheet A or Worksheet B, don't use any foreign source capital gains you elected to include on line 4g of Form 4952. Use 0.5357 instead of 0.3788 to complete lines 11, 13, and 15 of Worksheet B and to complete lines 8, 11, and 17 of the Line 15 Worksheet for Worksheet B.

If you don't qualify to use Worksheet A or Worksheet B, use the instructions for Capital Gains and Losses in Pub. 514, Foreign Tax Credit for Individuals, to determine the adjustments you make.

**Step 4.** Complete lines 9 through 14 of the MTFTCE Form 1116. For line 9, use the same amount you entered on that line for 2014 for the regular tax. Use your MTFTCE carryover, if any, on line 10.

**Step 5.** If you didn't figure your 2014 AMTFTC using the simplified limitation election, complete lines 15 through 17 of the MTFTCE Form 1116.

**Step 6.** If you didn't complete Part III of Form 8801, enter the amount from Form 8801, line 4, on line 18 of the MTFTCE Form 1116 and go to Step 7. If you completed Part III of Form 8801, you must complete, for the MTFTCE, the Worksheet for Line 18 in the Form 1116 instructions to determine the amount to enter on line 18 of the MTFTCE Form 1116 if:
- Line 53 of Form 8801 is smaller than line 54, and
- Line 32 of Form 8801 is greater than zero.

But you don't need to complete the Worksheet for Line 18 if:
- You qualified for the adjustment exception under Qualified Dividends and Capital Gain Tax Worksheet (Individuals), Qualified Dividends Tax Worksheet (Estates and Trusts), or Adjustments to foreign qualified dividends under Schedule D Filers, whichever applies, in the Form 1116 instructions when
If line 21 is zero or less, you don’t have a minimum tax credit or a credit carryforward. Don’t complete the rest of this form and don’t file it.

Line 21

If line 21 is zero or less, you don’t have a minimum tax credit or a credit carryforward. Don’t complete the rest of this form and don’t file it.

Line 22

Follow the instructions below and refer to your 2015 income tax return to figure the amount to enter on line 22.

Part II—Minimum Tax Credit and Carryforward to 2016

Line 20

Enter any qualified electric vehicle credit not allowed for 2014 solely because of the limitation under section 30(b)(3)(B) (as in effect prior to the amendment of section 30 by Public Law 111-5, the American Recovery and Reinvestment Tax Act of 2009).

Line 21

If line 21 is zero or less, you don’t have a minimum tax credit or a credit carryforward. Don’t complete the rest of this form and don’t file it.

Line 22

Follow the instructions below and refer to your 2015 income tax return to figure the amount to enter on line 22.

Part III—Tax Computation Using Maximum Capital Gains Rates

If your 2014 taxable income was zero or less, enter -0- on Form 8801, line 35. You also must take one of the following actions, whichever applies to you, before completing lines 28, 29, and 30 of Part III.

- Complete lines 2 through 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the 2014 Instructions for Form 1040.
- Complete lines 2 through 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the 2014 Instructions for Form 1040NR.
- Complete lines 2 through 13 of the Schedule D Tax Worksheet in the 2014 Instructions for Schedule D (Form 1040) or the 2014 Instructions for Schedule D (Form 1041), whichever applies.
- Complete lines 2 through 4 of the Qualified Dividends Tax Worksheet in the 2014 Instructions for Form 1041.
- Complete lines 22 through 26 of the 2014 Schedule D (Form 1041).

To determine which worksheet or form above applies to you, see the 2014 Instructions for Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1a.

Lines 28, 29, and 30

Follow the instructions below to figure the amounts to enter on lines 28, 29, and 30 if, for 2014:

1. You filed Form 1040NR and didn’t use the Schedule D Tax Worksheet to figure your tax,
2. You filed Form 1041 and didn’t use the Schedule D Tax Worksheet or Part V of Schedule D (Form 1041) to figure your tax, or
3. You filed Form 2555 or 2555-EZ and have a capital gain excess (defined later).

Otherwise, complete lines 28, 29, and 30 following the instructions for those lines on the form.

Form 1040NR. If (1) above applies, enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the 2014 Form 1040NR instructions on Form 8801, lines 28 and 30; skip Form 8801, line 29; and enter on Form 8801, line 35, the amount from line 5 of that worksheet.

Estates and trusts. If (2) above applies, enter the amount from line 4 of the Qualified Dividends Tax Worksheet in the 2014 Form 1041 instructions on Form 8801, lines 28 and 30; skip Form 8801, line 29; and enter on Form 8801, lines 35 and 42, the amount from line 5 of that worksheet.

Forms 2555 and 2555-EZ. If you filed either of these forms for 2014 and you have a capital gain excess, you must complete Part III of Form 8801 with certain modifications. To see if you
have a capital gain excess, subtract Form 8801, line 10, from line 6 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet (or line 10 of your 2014 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you have a capital gain excess, figure the amounts to enter on lines 28, 29, and 30 of Form 8801 using the following modifications (only for purposes of Part III of Form 8801).

1. Reduce the amount on line 3 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2014 Schedule D Tax Worksheet (but not below zero) by your capital gain excess.

2. Reduce the amount on line 2 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2014 Schedule D Tax Worksheet (but not below zero) by any of your capital gain excess not used in (1).

3. Reduce the amount on your 2014 Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your 2014 Unrecaptured Section 1250 Gain Worksheet in the 2014 Instructions for Schedule D (Form 1040).

Also see the instructions for line 35.

Line 33
If for 2014 you filed Form 1040NR and Form 8801, line 32, is $182,500 or less ($91,250 or less if you checked filing status box 3, 4, or 5 on Form 1040NR for 2014), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,650 ($1,825 if you checked filing status box 3, 4, or 5 on Form 1040NR for 2014) from the result.

Line 34
If for 2014 you filed Form 1040NR, enter $36,900 ($73,800 if you checked filing status box 6 on Form 1040NR for 2014).

Line 35
If for 2014 you filed Form 1040NR, enter on Form 8801, line 35, the amount from line 5 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040NR, line 42, or the amount from line 14 of your 2014 Schedule D Tax Worksheet in the 2014 Instructions for Schedule D (Form 1040), whichever applies. If you didn’t complete either worksheet, enter the amount from Form 1040NR, line 41; if zero or less, enter -0-.

Forms 2555 and 2555–EZ. If you filed either of these forms for 2014 and you didn’t complete either the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions.

Line 40
If for 2014 you filed Form 1040NR, use the following chart to figure the amount to enter on line 40.

<table>
<thead>
<tr>
<th>IF you checked filing status box...</th>
<th>THEN enter on line 40...</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 or 2</td>
<td>$406,750</td>
</tr>
<tr>
<td>3, 4, or 5</td>
<td>$228,800</td>
</tr>
<tr>
<td>6</td>
<td>$457,600</td>
</tr>
</tbody>
</table>

Line 42
Follow the instructions below to figure the amount to enter on line 42.

Form 1040. If you didn’t complete the 2014 Qualified Dividends and Capital Gain Tax Worksheet or the 2014 Schedule D Tax Worksheet, enter the amount from your 2014 Form 1040, line 43; if less than zero, enter -0-. If you didn’t complete either 2014 worksheet and you filed a 2014 Form 2555 or Form 2555–EZ, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the 2014 Form 1040 instructions.

Form 1040NR. If you filed a 2014 Form 1040NR, enter the amount from line 5 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040NR, line 42, or the amount from line 19 of the 2014 Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies. If you didn’t complete either 2014 worksheet, enter the amount from your 2014 Form 1040NR, line 41; if zero or less, enter -0-.

Line 54
If for 2014 you filed Form 1040NR and Form 8801, line 27, is $182,500 or less ($91,250 or less if you checked filing status box 3, 4, or 5 on Form 1040NR for 2014), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract $3,650 ($1,825 if you checked filing status box 3, 4, or 5 on Form 1040NR for 2014) from the result.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You aren’t required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<table>
<thead>
<tr>
<th>Recordkeeping</th>
<th>Learning about the law or the form</th>
<th>Preparing the form</th>
<th>Copying, assembling, and sending the form to the IRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 hrs., 4 min.</td>
<td>2 hrs., 13 min.</td>
<td>1 hr., 57 min.</td>
<td>48 min.</td>
</tr>
</tbody>
</table>

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.