Instructions for Form 8801

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

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 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 2019.

Who Should File
Complete Form 8801 if you are an individual, estate, or trust that for 2017 had:
• An AMT liability and adjustments or preferences other than exclusion items,
• A credit carryforward to 2018 (on 2017 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 a separate tax that is imposed in addition to your regular tax. It 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. If you are filing on behalf of an estate or trust, 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 2017 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.

Note. If you complete Parts I and II of a 2017 Form 1041, Schedule I, as a worksheet to figure the amount to enter on 2018 Form 8801, line 4, don’t attach that worksheet Schedule I to your tax return. Instead, keep it for your records.

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 3 through 5, 7 through 9, 12, and 13 of your 2017 Form 6251. Don’t include any amount from line 15 of the 2017 Form 6251. Instead, include the exclusion item amount from the Schedule(s) K-1 (Form 1041) you received for 2017. That amount is shown in box 12 with code J. If you included on line 27 of the 2017 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 2017. 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 2017, 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 2017 and line 4 is more than $249,450, you must include an additional
Foreign Earned Income Tax Worksheet—Line 11

**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) 2017 Form 2555, lines 45 and 50, or 2017 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 2017 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. 4. ____
   • All others: If line 3 is $187,800 or less ($93,900 or less if married filing separately for 2017), multiply line 3 by 26% (0.26). Otherwise, multiply line 3 by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately for 2017) from the result. 5. ____

5. Tax on the amount on line 2c. If line 2c is $187,800 or less ($93,900 or less if married filing separately for 2017), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (0.28) and subtract $3,756 ($1,878 if married filing separately for 2017) from the result 5. ____

6. Subtract line 5 from line 4. Enter the result here and on Form 8801, line 11 6. ____
complete to figure your MTFTCE. You will use these MTFTCE Forms 1116 to figure the MTFTCE amount to enter on line 12 of Form 8801.

**Figuring high-taxed income.** 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.** Complete Part I of each MTFTCE Form 1116 using only taxable income and exclusion items that are attributable to sources outside the United States. See Foreign source qualified dividends and capital gains (losses) below for possible adjustments.

**Simplified limitation election.** If you figured your 2017 AMFTFC using the simplified limitation election, skip Part I and go to Step 3, Simplified limitation election.

**Foreign source qualified dividends and capital gains (losses).** If you had any 2017 foreign source qualified dividends or foreign source capital gains (including any foreign source capital gain distributions) or losses, use the following instructions 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.

**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 Instructions for Form 1116 when you completed your regular tax Form 1116 (or you would've qualified for that adjustment exception if you had completed a regular tax Form 1116) for 2017; and
- Line 32 of Form 8801 isn't more than $187,800 ($93,900 if married filing separately for 2017 or if you checked filing status box 3, 4, or 5 on Form 1040NR for 2017).

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%. Include the results on line 1a of the applicable MTFTCE Form 1116.

You adjust your foreign source qualified dividends taxed at a rate of 0% by not including them on line 1a of MTFTCE Form 1116.

For individuals, the amounts taxed at the 0% rate are on line 11 of the Qualified Dividends and Capital Gain Tax Worksheet in the 2017 Form 1040 instructions, line 9 of the Qualified Dividends and Capital Gain Tax Worksheet in the 2017 Form 1040NR instructions, or line 20 of the Schedule D Tax Worksheet in the 2017 Schedule D (Form 1040) instructions.

For estates and trusts, the amounts taxed at the 0% rate are found on line 19 of the Schedule D Tax Worksheet in the 2017 Schedule D (Form 1041) instructions, or line 8 of the Qualified Dividends Tax Worksheet in the 2017 Form 1041 instructions, whichever applies.

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 2017 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 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).
- Line 15 or 16 of your 2017 Schedule D (Form 1040) (column (2) of line 18a or 19 of Schedule D (Form 1041)) is zero or a loss.
- You figured your 2017 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 2017 tax using the Qualified Dividends and Capital Gain Tax Worksheet in the Form 1040 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.
- You figured your 2017 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 2017 tax using Schedule D (Form 1041) and (a) line 27 of Schedule D is zero, (b) 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, or (c) line 43 of Schedule D is equal to or greater than line 44.
- You figured your 2017 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.

Use Worksheet B in the 2017 Form 1116 instructions if you: 

**Individuals with capital gain distributions only.** If you had no 2017 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
Can't use Worksheet A,
Had 2017 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. Also see the 2017 Instructions for Form 6251 for information on rate substitutions that would apply when determining those adjustments.

**Step 3.** Complete lines 9 through 17 of the MTFTCE Form 1116. For line 9, use the same amount you entered on that line for 2017 for the regular tax. Use your MTFTCE carryover, if any, on line 10.

**Simplified limitation election.** If you figured your 2017 AMTFTCE using the simplified limitation election, complete lines 9 through 14 of the MTFTCE Form 1116. For line 9, use the same amount you entered on that line for 2017 for the regular tax. Use your MTFTCE carryover, if any, on line 10. Enter on line 17 the same amount you entered on that line for the 2017 AMT Form 1116.

**Step 4.** Enter the amount from Form 8801, line 4, on line 18 of the MTFTCE Form 1116 and go to **Step 5** unless you must complete an MTFTCE Worksheet for Line 18. In most cases, you must complete an MTFTCE Worksheet for Line 18 if you completed Part III of Form 8801 and:
• Line 53 of Form 8801 is smaller than line 54, and
• Line 32 of Form 8801 is greater than zero.

But even if you meet the requirements above, you don't need to complete an MTFTCE 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 Instructions for Form 1116 when you completed your regular tax Form 1116 (or you would've qualified for that adjustment exception if you had completed a regular tax Form 1116) for 2017; and
• Line 32 of Form 8801 isn't more than $187,800 ($93,900 if married filing separately for 2017 or if you checked filing status box 3, 4, or 5 on Form 1040NR for 2017).

**Instructions for MTFTCE Worksheet for Line 18.** If you must complete an MTFTCE Worksheet for Line 18 for your MTFTCE Form 1116, you will use the Worksheet for Line 18 in the Instructions for Form 1116 and do the following.
1. Enter the amount from Form 8801, line 4, on line 1 of the worksheet.
2. Skip lines 2 and 3 of the worksheet.
3. Enter the amount from Form 8801, line 51, on line 4 of the worksheet.
4. Multiply line 4 of the worksheet by 0.1071 (instead of 0.3687). Enter the result on line 5 of the worksheet.
5. Enter the amount from Form 8801, line 48, on line 6 of the worksheet.
6. Multiply line 6 of the worksheet by 0.2857 (instead of 0.4949). Enter the result on line 7 of the worksheet.
7. Enter the amount from Form 8801, line 45, on line 8 of the worksheet.
8. Multiply line 8 of the worksheet by 0.4643 (instead of 0.6212). Enter the result on line 9 of the worksheet.
9. Enter the amount from Form 8801, line 38, on line 10 of the worksheet.
10. Complete lines 11 and 12 of the worksheet as instructed on the worksheet.
11. Enter the amount from your MTFTCE Worksheet for Line 18 on your MTFTCE Form 1116, line 18.

**Step 5.** Enter the amount from Form 8801, line 11, on the MTFTCE Form 1116, line 20. Complete lines 19, 21, and 22 of the MTFTCE Form 1116.

**Step 6.** Complete Part IV of the first MTFTCE Form 1116 only.
Enter the amount from that MTFTCE Form 1116, line 30, on Form 8801, line 12.

**Note.** Keep all Forms 1116 you used to figure your MTFTCE, but don't attach them to your tax return.
If line 14 of the MTFTCE Form 1116 is greater than line 21 of the MTFTCE Form 1116, keep a record of the difference. This amount is carried forward and used to figure your MTFTCE next year.

**Part II—Minimum Tax Credit and Carryforward to 2019**

**Line 20**
Enter any qualified electric vehicle credit not allowed for 2017 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 2018 income tax return to figure the amount to enter on line 22.

**Form 1040.** Add the amounts from Form 1040, line 11a and Schedule 2 (Form 1040), line 46. Subtract from the result the total of any credits from Form 1040, line 12a and Schedule 3 (Form 1040), lines 48 through 51, 53, and 54 (not including any credit for prior year minimum tax or any credit claimed on Form 8912). Enter the result. If the result is zero or less, enter -0-.

**Form 1040NR.** Add the amounts on lines 42 and 44 of Form 1040NR. Subtract from the result the total of any credits on lines 46 through 51 (not including any credit for prior year minimum tax or any credit claimed on Form 8912). Enter the result. If the result is zero or less, enter -0-.

**Form 1041, Schedule G.** Add the credits on lines 2a and 2b, plus any write-in credits on line 2e. Subtract the result from the total of lines 1a and 1b. Enter the result. If the result is zero or less, enter -0-.

**Part III—Tax Computation Using Maximum Capital Gains Rates**

If your 2017 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.
Follow the instructions below to figure the amounts to enter on lines 28, 29, and 30 if, for 2017:

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 an AMT 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 2017 Form 1040 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 2017 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 2017 and you have an AMT capital gain excess, you must complete Part III of Form 8801 with certain modifications. To see if you have an AMT capital gain excess, subtract Form 8801, line 10, from line 6 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or line 10 of your 2017 Schedule D Tax Worksheet, whichever applies. If the result is more than zero, that amount is your AMT capital gain excess.

If you have an AMT 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 2017 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2017 Schedule D Tax Worksheet (but not below zero) by your AMT capital gain excess.
2. Reduce the amount on line 2 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2017 Schedule D Tax Worksheet (but not below zero) by any of your AMT capital gain excess not used in (1).
3. Reduce the amount on your 2017 Schedule D (Form 1040), line 18 (but not below zero) by your AMT capital gain excess.
4. Include your AMT capital gain excess as a loss on line 16 of your 2017 Unrecaptured Section 1250 Gain Worksheet in the 2017 Instructions for Schedule D (Form 1040).

### Line 33

If for 2017 you filed Form 1040NR and Form 8801, line 32, is $187,800 or less ($93,900 or less if you checked filing status box 3, 4, or 5 on Form 1040NR for 2017), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $3,756 ($1,878 if you checked filing status box 3, 4, or 5 on Form 1040NR for 2017) from the result.

### Line 34

If for 2017 you filed Form 1040NR, enter $37,950 ($75,900 if you checked filing status box 6 on Form 1040NR for 2017).

### Line 35

If for 2017 you filed Form 1040NR, enter on Form 8801, line 35, the amount from line 5 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040NR, line 42, or the amount from line 14 of your 2017 Schedule D Tax Worksheet in the 2017 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 Form 2555 or Form 2555–EZ for 2017, the amount you enter on line 35 will take into account your regular tax capital gain excess, if any, for 2017.

If you filed Form 2555 or Form 2555–EZ for 2017 and you didn’t complete either the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet for the regular tax, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions (as figured for the regular tax).

For information on regular tax capital gain excess and AMT capital gain excess (if you filed Form 2555 or Form 2555-EZ), see Line 44 in the 2017 Instructions for Form 6251.

### Line 40

If for 2017 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>
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<tbody>
<tr>
<td>1 or 2</td>
<td>$187,800</td>
</tr>
<tr>
<td>3, 4, or 5</td>
<td>$93,900</td>
</tr>
<tr>
<td>6</td>
<td>$37,950</td>
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</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 2017 Qualified Dividends and Capital Gain Tax Worksheet or the 2017 Schedule D Tax Worksheet, enter the amount from your 2017 Form 1040, line 43; if less than zero, enter -0-.

If you didn’t complete either 2017 worksheet and you filed a 2017 Form 2555 or Form 2555-EZ, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the 2017 Form 1040 instructions.

**Form 1040NR.** If you filed a 2017 Form 1040NR, enter the amount from line 5 of your 2017 Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040NR, line 42, or the amount from line 19 of the 2017 Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies. If you didn’t complete either 2017 worksheet,
enter the amount from your 2017 Form 1040NR, line 41; if zero or less, enter -0-.

Line 54
If for 2017 you filed Form 1040NR and Form 8801, line 27, is $187,800 or less ($93,900 or less if you checked filing status box 3, 4, or 5 on Form 1040NR for 2017), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract $3,756 ($1,878 if you checked filing status box 3, 4, or 5 on Form 1040NR for 2017) 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 are not 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>
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<th>Time Required</th>
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<tbody>
<tr>
<td>Recordkeeping</td>
<td>2 hrs., 4 min.</td>
</tr>
<tr>
<td>Learning about the law or the form</td>
<td>2 hrs., 13 min.</td>
</tr>
<tr>
<td>Preparing the form</td>
<td>1 hr., 57 min.</td>
</tr>
<tr>
<td>Copying, assembling, and sending the form to the IRS</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.