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 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

Form **8801**

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

OMB No. 1545-1073

2025

Attachment Sequence No. 801

Name(s) shown on return | **Identifying number**

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2024 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	( )
4	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	4	
5	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	5	
6	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	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (0.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	
10	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	10	
11	• If **for 2024** you filed Form 2555, see instructions for the amount to enter. • If **for 2024** 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. • **All others:** 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.	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2024 Form 6251, line 10, or 2024 Schedule I (Form 1041), line 53	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	

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Part II Minimum Tax Credit and Carryforward to 2026

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

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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.*

27	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	27	
	Caution: If **for 2024** you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.		
28	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)*	28	
	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.		
29	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)	29	
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2024 Schedule D Tax Worksheet	30	
31	Enter the **smaller** of line 27 or line 30	31	
32	Subtract line 31 from line 27	32	
33	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	33	
34	Enter: • $94,050 if married filing jointly or qualifying surviving spouse for 2024, • $47,025 if single or married filing separately for 2024, • $63,000 if head of household for 2024, or • $3,150 for an estate or trust.	34	
35	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-	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Enter the **smaller** of line 27 or line 28	37	
38	Enter the **smaller** of line 36 or line 37	38	
39	Subtract line 38 from line 37	39	
40	Enter: • $518,900 if single for 2024, • $291,850 if married filing separately for 2024, • $583,750 if married filing jointly or qualifying surviving spouse for 2024, • $551,350 if head of household for 2024, or • $15,450 for an estate or trust.	40	
41	Enter the amount from line 36	41	
42	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-	42	

*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)).

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

43	Add lines 41 and 42	43	
44	Subtract line 43 from line 40. If zero or less, enter -0-	44	
45	Enter the **smaller** of line 39 or line 44	45	
46	Multiply line 45 by 15% (0.15)	46	
47	Add lines 38 and 45	47	
	If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48	Subtract line 47 from line 37	48	
49	Multiply line 48 by 20% (0.20)	49	
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50	Add lines 32, 47, and 48	50	
51	Subtract line 50 from line 27	51	
52	Multiply line 51 by 25% (0.25)	52	
53	Add lines 33, 46, 49, and 52	53	
54	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	54	
55	Enter the **smaller** 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	55	

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