



**Credit for Prior-Year Minimum Tax  
for Individuals, Estates, and Trusts**

Attach this form to your IA 1040.

Name(s) as shown on page 1 of the IA 1040	SSN
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**PART I. Computation of Allowable Credit**

1. Enter amount from line 21 of your 2010 IA 6251. Nonresidents and part-year residents, enter the amount from line 3G of the IA 6251 ..... 1. \_\_\_\_\_
2. Enter carryforward credit from line 10 of your 2010 IA 8801. .... 2. \_\_\_\_\_
3. Total. Add lines 1 and 2. .... 3. \_\_\_\_\_
4. Enter your 2011 regular tax liability minus allowable credits from IA 1040, line 43, minus lines 49, 51, and other nonrefundable credits on line 53, or from IA 1041, line 23 minus lines 27 and 30 (if nonresident 1041 see instructions). .... 4. \_\_\_\_\_
5. Enter your 2011 tentative minimum tax from line 26 of your 2011 IA 6251. Nonresidents and part-year residents, multiply your 2011 tentative minimum tax from line 26 of your 2011 IA 6251 by line 31 of your 2011 IA 6251 (IA 6251, line 26 x line 31), and enter the result on this line. .... 5. \_\_\_\_\_
6. Subtract line 5 from line 4. If zero or less, enter zero. .... 6. \_\_\_\_\_
7. Allowable minimum tax credit. Enter the smaller of line 3 or line 6 here and on the IA 148 Tax Credits Schedule. .... 7. \_\_\_\_\_

**PART II. Computation of Minimum Tax Credit Carryforward to 2012**

8. Enter amount from line 3, Part I. .... 8. \_\_\_\_\_
9. Enter amount from line 7, Part I. .... 9. \_\_\_\_\_
10. Carry forward of minimum tax credit to 2012. Subtract line 9 from line 8. .... 10. \_\_\_\_\_

**PURPOSE OF THIS FORM**

Form IA 8801 is used to compute the minimum tax credit, if any, for minimum tax that was paid in 2010 that may be claimed against your regular income tax on line 43 of the IA 1040 for 2011. The form is also used to compute the minimum tax carryforward credit that may be used in 2012 or in future years.

**WHO MUST FILE**

Form IA 8801 should be completed by individuals, trusts, and estates that:

- had an alternative minimum tax liability in 2011 or had a minimum tax credit carryover from 2010
- had adjustments and tax preferences on form IA 6251.

**SPECIFIC INSTRUCTIONS:**

To complete this form you will need form IA 6251 for 2010, form IA 6251 for 2011, and the IA 1040 for 2011.

**Line 2:** This is your alternative minimum tax carryforward credit from line 10, form IA 8801, for 2010.

**Line 4:** Enter your regular tax liability minus allowable nonrefundable credits. This is computed as follows:

IA 1040 line 43 less lines 49, 51, and other nonrefundable credits on line 53 (except the credit for prior-year minimum tax).

If nonresident 1041, enter the amount from your line 23 minus line 27, nonresident credit from line 28, and other nonrefundable credits on line 30 (except the credit for prior-year minimum tax).

**Line 7:** This is a nonrefundable credit taken on line 53 of the IA 1040 (line 30, IA 1041). The IA 148 Tax Credits Schedule must be completed and attached to the IA 1040 (IA 1041).

