



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

Enclose this form with your IA 1040.

Name(s)	SSN
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**PART I. Computation of Allowable Credit**

1. Enter amount from line 28 of 2012 IA 6251 and on IA 148, Column D. Nonresidents and part-year residents, enter the amount from line 32 of the 2012 IA 6251 ..... 1. \_\_\_\_\_
2. Enter carryforward credit from line 10 of your 2012 IA 8801, and on IA 148, Column C. .... 2. \_\_\_\_\_
3. Total. Add lines 1 and 2. .... 3. \_\_\_\_\_
4. Enter your 2013 regular tax liability from IA 1040, line 39, minus lines 46, 48 and other nonrefundable credits on line 50, or from IA 1041, line 23 minus lines 27 and 30 (if nonresident 1041 see instructions). .... 4. \_\_\_\_\_
5. Enter your 2013 tentative minimum tax from line 26 of your 2013 IA 6251. **Nonresidents and part-year residents**, multiply your 2013 tentative minimum tax (line 26 of your 2013 IA 6251) by line 31 of your 2013 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, Column F. .... 7. \_\_\_\_\_

**PART II. Computation of Minimum Tax Credit Carryforward to 2014**

8. Enter amount from line 3, Part I. .... 8. \_\_\_\_\_
9. Enter amount from line 7, Part I. .... 9. \_\_\_\_\_
10. Carryforward of minimum tax credit to 2014. Subtract line 9 from line 8. Enter on IA 148, Column H ..... 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 prior years that may be claimed against your regular income tax on line 39 of the IA 1040 for 2013. The form is also used to compute the minimum tax carryforward credit that may be used in 2014 or in future years.

**WHO MUST FILE**

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

- had a minimum tax liability in 2013 or had a minimum tax credit carryforward from 2012; or
- had adjustments and tax preferences on form IA 6251.

**SPECIFIC INSTRUCTIONS:**

To complete this form you will need form IA 6251 for 2012, form IA 6251 for 2013, and the IA 1040 for 2013.

**Line 2:** This is your minimum tax carryforward credit from line 10, form IA 8801, for 2012. Enter on IA 148, Column C.

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

IA 1040 line 39 less lines 46, 48, and other nonrefundable credits on line 50 (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 50 of the IA 1040 (line 30, IA 1041). The IA 148 Tax Credits Schedule must be completed and included with the IA 1040 (IA 1041).

