

**Credit For Prior Year Minimum Tax—
Individuals, Estates, and Trusts**
— Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 1997 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 \$165,000 and you were married filing separately for 1997, see instructions	4		
5	Enter: \$45,000 if married filing jointly or qualifying widow(er) for 1997; \$33,750 if single or head of household for 1997; or \$22,500 if married filing separately for 1997. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 1997; \$112,500 if single or head of household for 1997; or \$75,000 if married filing separately for 1997. Estates and trusts, enter \$75,000	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% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	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 1040NR filers, see instructions	10		
11	If you completed Schedule D (Form 1040 or 1041) for 1997 and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 27 of Schedule D (Form 1041)) or you would have had an amount on either of those lines had you completed Part IV of Schedule D (Form 1040) (or Part V of Schedule D (Form 1041)), go to Part III of Form 8801 to figure the amount to enter on this line. All others: Multiply line 10 by 26% (.26) if line 10 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1997; or \$87,500 or less if married filing separately for 1997. Otherwise, multiply line 10 by 28% (.28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1997; or \$1,750 if married filing separately for 1997	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 1997 Form 6251, line 27, or Form 1041, Schedule I, line 41	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 1999

16	Enter the amount from your 1997 Form 6251, line 28, or Form 1041, Schedule I, line 42	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	1997 minimum tax credit carryforward. Enter the amount from your 1997 Form 8801, line 26	19		
20	Enter the total of your 1997 unallowed nonconventional source fuel credit and 1997 unallowed qualified electric vehicle credit. See instructions	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 1998 regular income tax liability minus allowable credits. See instructions	22		
23	Enter the amount from your 1998 Form 6251, line 26, or 1998 Form 1041, Schedule I, line 37	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 the appropriate line of your 1998 tax return. See instructions	25		
26	Minimum tax credit carryforward to 1999. Subtract line 25 from line 21. See instructions	26		