

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Part II Allowable Credit

12 Regular tax before credits:	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41	}	12	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2, or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
13 Alternative minimum tax:	• Individuals. Enter the amount from Form 6251, line 36	}	13	
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
14 Add line 12 and line 13			14	
15a Foreign tax credit	15a		15h	
	b Personal credits from Form 1040 or 1040NR (see instructions)	15b		
	c Credit from Form 8834	15c		
	d Alternative motor vehicle credit (Form 8910, line 18)	15d		
	e Alternative fuel vehicle refueling property credit (Form 8911, line 19)	15e		
	f General business credit (see instructions)	15f		
	g Credit for prior year minimum tax (Form 8801, line 28; or Form 8827, line 8b)	15g		
	h Add lines 15a through 15g			
16 Net income tax. Subtract line 15h from line 14			16	
17 Credit to holders of tax credit bonds allowed for the current year. Enter the smallest of line 9, line 16, or the amount as limited by the formula in the instructions for line 17 (if line 17 is smaller than line 9, see instructions). Estates and trusts , enter the smallest of line 11, line 16, or the amount as limited by the formula in the instructions for line 17 (if line 17 is smaller than line 11, see instructions). Report this amount on Form 1040, line 54 or Form 1040NR, line 49; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 3; or the applicable line of your return			17	