Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin:
- √ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- √ Before completing this worksheet, complete Form 1040 through line 43.
- √ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	**1.**		
2.	Enter the amount from Form 1040, line 9b*	**2.**		
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-. ☐ **No.** Enter the amount from Form 1040, line 13.	**3.**		
4.	Add lines 2 and 3	**4.**		
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	**5.**		
6.	Subtract line 5 from line 4. If zero or less, enter -0-	**6.**		
7.	Subtract line 6 from line 1. If zero or less, enter -0-	**7.**		
8.	Enter: $37,650 if single or married filing separately, $75,300 if married filing jointly or qualifying widow(er), $50,400 if head of household.	**8.**		
9.	Enter the smaller of line 1 or line 8	**9.**		
10.	Enter the smaller of line 7 or line 9	**10.**		
11.	Subtract line 10 from line 9. This amount is taxed at 0%	**11.**		
12.	Enter the smaller of line 1 or line 6	**12.**		
13.	Enter the amount from line 11	**13.**		
14.	Subtract line 13 from line 12	**14.**		
15.	Enter: $415,050 if single, $233,475 if married filing separately, $466,950 if married filing jointly or qualifying widow(er), $441,000 if head of household.	**15.**		
16.	Enter the smaller of line 1 or line 15	**16.**		
17.	Add lines 7 and 11	**17.**		
18.	Subtract line 17 from line 16. If zero or less, enter -0-	**18.**		
19.	Enter the smaller of line 14 or line 18	**19.**		
20.	Multiply line 19 by 15% (0.15)			**20.**
21.	Add lines 11 and 19	**21.**		
22.	Subtract line 21 from line 12	**22.**		
23.	Multiply line 22 by 20% (0.20)			**23.**
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet			**24.**
25.	Add lines 20, 23, and 24			**25.**
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet			**26.**
27.	**Tax on all taxable income.** Enter the **smaller** of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet			**27.**

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*