

**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 don't 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.	<input type="text"/>
2.	Enter the amount from Form 1040, line 9b*	2.	<input type="text"/>
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-	}	3. <input type="text"/>
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<input type="text"/>
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.	<input type="text"/>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<input type="text"/>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<input type="text"/>
8.	Enter: \$37,950 if single or married filing separately, \$75,900 if married filing jointly or qualifying widow(er), \$50,800 if head of household.	}	8. <input type="text"/>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<input type="text"/>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<input type="text"/>
12.	Enter the smaller of line 1 or line 6	12.	<input type="text"/>
13.	Enter the amount from line 11	13.	<input type="text"/>
14.	Subtract line 13 from line 12	14.	<input type="text"/>
15.	Enter: \$418,400 if single, \$235,350 if married filing separately, \$470,700 if married filing jointly or qualifying widow(er), \$444,550 if head of household.	}	15. <input type="text"/>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<input type="text"/>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	<input type="text"/>
19.	Enter the smaller of line 14 or line 18	19.	<input type="text"/>
20.	Multiply line 19 by 15% (0.15)	20.	<input type="text"/>
21.	Add lines 11 and 19	21.	<input type="text"/>
22.	Subtract line 21 from line 12	22.	<input type="text"/>
23.	Multiply line 22 by 20% (0.20)	23.	<input type="text"/>
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.	<input type="text"/>
25.	Add lines 20, 23, and 24	25.	<input type="text"/>
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.	<input type="text"/>
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<input type="text"/>

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