

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	
<b>13</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>15</b>	
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b>	If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result . . . . . ▶	<b>18</b>	
<b>19</b>	Enter: <ul style="list-style-type: none"> <li>• \$77,200 if married filing jointly or qualifying widow(er),</li> <li>• \$38,600 if single or married filing separately, or</li> <li>• \$51,700 if head of household.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	
<b>25</b>	Enter: <ul style="list-style-type: none"> <li>• \$425,800 if single</li> <li>• \$239,500 if married filing separately</li> <li>• \$479,000 if married filing jointly or qualifying widow(er)</li> <li>• \$452,400 if head of household</li> </ul>	<b>25</b>	
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter . . . . .	<b>27</b>	
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . . ▶	<b>31</b>	
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	
	<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>		
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>33</b>	
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . . ▶	<b>34</b>	
	<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>		
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>35</b>	
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . . ▶	<b>37</b>	
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>38</b>	
<b>39</b>	If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result . . . . .	<b>39</b>	
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .	<b>40</b>	