

**Part III** Tax Computation Using Maximum Capital Gains Rates *(continued)*

<b>43</b> Add lines 41 and 42 . . . . .	<b>43</b>	
<b>44</b> Subtract line 43 from line 40. If zero or less, enter -0- . . . . .	<b>44</b>	
<b>45</b> Enter the <b>smaller</b> of line 39 or line 44 . . . . .	<b>45</b>	
<b>46</b> Multiply line 45 by 15% (0.15) . . . . . ▶	<b>46</b>	
<b>47</b> Add lines 38 and 45 . . . . .	<b>47</b>	
<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>		
<b>48</b> Subtract line 47 from line 37 . . . . .	<b>48</b>	
<b>49</b> Multiply line 48 by 20% (0.20) . . . . . ▶	<b>49</b>	
<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>		
<b>50</b> Add lines 32, 47, and 48 . . . . .	<b>50</b>	
<b>51</b> Subtract line 50 from line 27 . . . . .	<b>51</b>	
<b>52</b> Multiply line 51 by 25% (0.25) . . . . . ▶	<b>52</b>	
<b>53</b> Add lines 33, 46, 49, and 52 . . . . .	<b>53</b>	
<b>54</b> If line 27 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions . . . . .	<b>54</b>	
<b>55</b> Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2017, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 . . . . .	<b>55</b>	