

Qualified Dividends and Capital Gain Tax Worksheet - Line 11a (Form 1040)

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Before you begin:

- See the instructions for line 11a to see if you can use this worksheet to figure your tax.
- Before completing this worksheet, complete Form 1040 through line 10.
- 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 Schedule 1.

1. Enter the amount from Form 1040, line 10. 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 3a* 2. _____
3. Are you filing Schedule D?*
- ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D.
If either line 15 or 16 is blank or a loss, enter -0-. 3. _____
- ☐ **No.** Enter the amount from Schedule 1, 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:
\$38,600 if single or married filing separately,
\$77,200 if married filing jointly or qualifying widow(er),
\$51,700 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:
\$425,800 if single,
\$239,500 if married filing separately,
\$479,000 if married filing jointly or qualifying widow(er),
\$452,400 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 the entry space on Form 1040, line 11a. If you are filing Form 2555 or 2555-EZ, don't enter this amount on the entry space on Form 1040, line 11a. 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.