Name(s) as shown on return

Tax ID Number

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31. Subtract line 30 from line 21 . . . . **31.** _____

32. Multiply line 31 by 20% (0.20) . . . . **32.** _____

    If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.

33. Enter the **smaller** of line 9 above or Schedule D, line 19 . . . . . . **33.** _____

34. Add lines 10 and 19 . . . . **34.** _____

35. Enter the amount from line 1 above . . . . . . **35.** _____

36. Subtract line 35 from line 34. If zero or less, enter -0- . . . . **36.** _____

37. Subtract line 36 from line 33. If zero or less, enter -0- . . . . **37.** _____

38. Multiply line 37 by 25% (0.25) . . . . **38.** _____

    If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.

39. Add lines 19, 20, 28, 31, and 37 . . . . **39.** _____

40. Subtract line 39 from line 1 . . . . **40.** _____

41. Multiply line 40 by 28% (0.28) . . . . **41.** _____

42. Figure the tax on the amount on **line 19.** If the amount on line 19 is less than $100,000, use the Tax Table to

    figure the tax. If the amount on line 19 is $100,000 or more, use the Tax Computation Worksheet . . . . **42.** _____

43. Add lines 29, 32, 38, 41, and 42 . . . . **43.** _____

44. 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 . . . . **44.** _____

45. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 43

    or line 44. Also include this amount on Form 1040, line 11a (or Form 1040NR, line 42). (If you are filing

    Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 11a. Instead, enter it on line 4 of the

    Foreign Earned Income Tax Worksheet in the Form 1040 instructions) . . . . **45.** _____

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*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in
the instructions for Form 1040, line 11a, before completing this line.