

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

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 . . . . .	<b>36</b>
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>37</b>
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>38</b>
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>39</b>
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	<b>40</b>
<b>41</b>	Subtract line 40 from line 36 . . . . .	<b>41</b>
<b>42</b>	If line 41 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result . . . . . ▶	<b>42</b>
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$75,300 if married filing jointly or qualifying widow(er),</li> <li>• \$37,650 if single or married filing separately, or</li> <li>• \$50,400 if head of household.</li> </ul>	<b>43</b>
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, 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 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>44</b>
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% . . . . .	<b>47</b>
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>
<b>49</b>	Enter: <ul style="list-style-type: none"> <li>• \$415,050 if single</li> <li>• \$233,475 if married filing separately</li> <li>• \$466,950 if married filing jointly or qualifying widow(er)</li> <li>• \$441,000 if head of household</li> </ul>	<b>49</b>
<b>50</b>	Enter the amount from line 45 . . . . .	<b>50</b>
<b>51</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, 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 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter . . . . .	<b>51</b>
<b>52</b>	Add line 50 and line 51 . . . . .	<b>52</b>
<b>53</b>	Subtract line 52 from line 49. If zero or less, enter -0- . . . . .	<b>53</b>
<b>54</b>	Enter the smaller of line 48 or line 53 . . . . .	<b>54</b>
<b>55</b>	Multiply line 54 by 15% (0.15) . . . . . ▶	<b>55</b>
<b>56</b>	Add lines 47 and 54 . . . . .	<b>56</b>
	<b>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</b>	
<b>57</b>	Subtract line 56 from line 46 . . . . .	<b>57</b>
<b>58</b>	Multiply line 57 by 20% (0.20) . . . . . ▶	<b>58</b>
	<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>	
<b>59</b>	Add lines 41, 56, and 57 . . . . .	<b>59</b>
<b>60</b>	Subtract line 59 from line 36 . . . . .	<b>60</b>
<b>61</b>	Multiply line 60 by 25% (0.25) . . . . . ▶	<b>61</b>
<b>62</b>	Add lines 42, 55, 58, and 61 . . . . .	<b>62</b>
<b>63</b>	If line 36 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result . . . . .	<b>63</b>
<b>64</b>	Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 . . . . .	<b>64</b>