

**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.

36	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 . . . . .	36
37	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 . . . . .	37
38	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 . . . . .	38
39	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 . . . . .	39
40	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	40
41	Subtract line 40 from line 36 . . . . .	41
42	If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result . . . . . ▶	42
43	Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,950 if single or married filing separately, or</li> <li>• \$50,800 if head of household.</li> </ul>	43
44	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 . . . . .	44
45	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	45
46	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	46
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% . . . . .	47
48	Subtract line 47 from line 46 . . . . .	48
49	Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single</li> <li>• \$235,350 if married filing separately</li> <li>• \$470,700 if married filing jointly or qualifying widow(er)</li> <li>• \$444,550 if head of household</li> </ul>	49
50	Enter the amount from line 45 . . . . .	50
51	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 . . . . .	51
52	Add line 50 and line 51 . . . . .	52
53	Subtract line 52 from line 49. If zero or less, enter -0- . . . . .	53
54	Enter the smaller of line 48 or line 53 . . . . .	54
55	Multiply line 54 by 15% (0.15) . . . . . ▶	55
56	Add lines 47 and 54 . . . . .	56
<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>		
57	Subtract line 56 from line 46 . . . . .	57
58	Multiply line 57 by 20% (0.20) . . . . . ▶	58
<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>		
59	Add lines 41, 56, and 57 . . . . .	59
60	Subtract line 59 from line 36 . . . . .	60
61	Multiply line 60 by 25% (0.25) . . . . . ▶	61
62	Add lines 42, 55, 58, and 61 . . . . .	62
63	If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result . . . . .	63
64	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 . . . . .	64