

**Qualified Dividends and Capital Gain  
Tax Worksheet - Line 44 (Form 1040)  
Line 28 (Form 1040A)**

(Keep for your records)

**2017**

Name(s) as shown on return

Tax ID Number

**Before you begin:**

- See the instructions for line 44 to see if you can use this worksheet to figure your tax.
- Before completing this worksheet, complete Form 1040 through line 43.
- 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 Form 1040.

|     |  |     |  |
|-----|--|-----|--|
| 1.  | Enter the amount from Form 1040, line 43 (Form 1040A, line 27). 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 9b (Form 1040A, line 9b)* . . . . .  | 2.  |  |
| 3.  | Are you filing Schedule D?*  |     |  |
|     | <input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- . . . . .   | 3.  |  |
|     | <input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13 (or Form 1040A, line 10) . . . . .  |     |  |
| 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:<br>\$37,950 if single or married filing separately,<br>\$75,900 if married filing jointly or qualifying widow(er),<br>\$50,800 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:<br>\$418,400 if single,<br>\$235,350 if married filing separately,<br>\$470,700 if married filing jointly or qualifying widow(er),<br>\$444,550 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% (.15) . . . . .  | 20. |  |
| 21. | Add lines 11 and 19 . . . . .  | 21. |  |
| 22. | Subtract line 21 from line 12 . . . . .  | 22. |  |
| 23. | Multiply line 22 by 20% (.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. | <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26. Also include this amount on Form 1040, line 44 (Form 1040A, line 28). If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44 (or Form 1040A, line 28). 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.