

FOR ALT MIN TAX PURPOSES ONLY  
**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.

<p>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 . . . . .</p> <p>2. Enter the amount from Form 1040, line 9b (Form 1040A, line 9b)* . . . . .</p> <p>3. Are you filing Schedule D?*</p> <p style="margin-left: 20px;"><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- . . . . .</p> <p style="margin-left: 20px;"><input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13 (or Form 1040A, line 10) . . . . .</p> <p>4. Add lines 2 and 3 . . . . .</p> <p>5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- . . . . .</p> <p>6. Subtract line 5 from line 4. If zero or less, enter -0- . . . . .</p> <p>7. Subtract line 6 from line 1. If zero or less, enter -0- . . . . .</p> <p>8. Enter:        \$37,950 if single or married filing separately,        \$75,900 if married filing jointly or qualifying widow(er),        \$50,800 if head of household. . . . .</p> <p>9. Enter the smaller of line 1 or line 8 . . . . .</p> <p>10. Enter the smaller of line 7 or line 9 . . . . .</p> <p>11. Subtract line 10 from line 9. This amount is taxed at 0% . . . . .</p> <p>12. Enter the smaller of line 1 or line 6 . . . . .</p> <p>13. Enter the amount from line 11 . . . . .</p> <p>14. Subtract line 13 from line 12 . . . . .</p> <p>15. Enter:        \$418,400 if single,        \$235,350 if married filing separately,        \$470,700 if married filing jointly or qualifying widow(er),        \$444,550 if head of household. . . . .</p> <p>16. Enter the smaller of line 1 or line 15 . . . . .</p> <p>17. Add lines 7 and 11 . . . . .</p> <p>18. Subtract line 17 from line 16. If zero or less, enter -0- . . . . .</p> <p>19. Enter the smaller of line 14 or line 18 . . . . .</p> <p>20. Multiply line 19 by 15% (.15) . . . . .</p> <p>21. Add lines 11 and 19 . . . . .</p> <p>22. Subtract line 21 from line 12 . . . . .</p> <p>23. Multiply line 22 by 20% (.20) . . . . .</p> <p>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 . . . . .</p> <p>25. Add lines 20, 23, and 24 . . . . .</p> <p>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 . . . . .</p> <p>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 . . . . .</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> <p>16. _____</p> <p>17. _____</p> <p>18. _____</p> <p>19. _____</p> <p>20. _____</p> <p>21. _____</p> <p>22. _____</p> <p>23. _____</p> <p>24. _____</p> <p>25. _____</p> <p>26. _____</p> <p>27. _____</p>
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\* If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.