

Qualified Dividends and Capital Gain Tax Worksheet - Line 42

(Keep for your records)

2017

Name(s) as shown on return

Tax ID Number

- Before you begin: See the instructions for Qualified Dividends and Capital Gain Tax Worksheet under the instructions for line 42 to see if you can use this worksheet to figure your tax.
Before completing this worksheet, complete Form 1040NR through line 41.
If you do not have to file Schedule D (Form 1040) and you received capital gain distributions, be sure you checked the box on line 14 of Form 1040NR.

1. Enter the amount from Form 1040NR, line 41 . . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 1040NR, line 10b . . . . . 2. \_\_\_\_\_
3. Are you filing Schedule D (Form 1040)?
[ ] Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.
[ ] No. Enter the amount from Form 1040NR, line 14 . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . . 5. \_\_\_\_\_
6. If you checked the filing status:
• Box 1, 2, 3, 4, or 5, enter \$37,650
• Box 6, enter \$75,300 . . . . . 6. \_\_\_\_\_
7. Enter the smaller of line 1 or line 6 . . . . . 7. \_\_\_\_\_
8. Enter the smaller of line 5 or line 7 . . . . . 8. \_\_\_\_\_
9. Subtract line 8 from line 7. This amount is taxed at 0% . . . . . 9. \_\_\_\_\_
10. Enter the smaller of line 1 or line 4 . . . . . 10. \_\_\_\_\_
11. Enter the amount from line 9 . . . . . 11. \_\_\_\_\_
12. Subtract line 11 from line 10 . . . . . 12. \_\_\_\_\_
13. If you checked the filing status:
• Box 1 or 2, enter \$415,050
• Box 3, 4, or 5, enter \$233,475
• Box 6, enter \$466,950 . . . . . 13. \_\_\_\_\_
14. Enter the smaller of line 1 or line 13 . . . . . 14. \_\_\_\_\_
15. Add lines 5 and 9 . . . . . 15. \_\_\_\_\_
16. Subtract line 15 from line 14. If zero or less, enter -0- . . . . . 16. \_\_\_\_\_
17. Enter the smaller of line 12 or line 16 . . . . . 17. \_\_\_\_\_
18. Multiply line 17 by 15% (0.15) . . . . . 18. \_\_\_\_\_
19. Add lines 9 and 17 . . . . . 19. \_\_\_\_\_
20. Subtract line 19 from line 10 . . . . . 20. \_\_\_\_\_
21. Multiply line 20 by 20% (0.20) . . . . . 21. \_\_\_\_\_
22. Figure the tax on the amount on line 5.
• If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax.
• If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet\* . . . . . 22. \_\_\_\_\_
23. Add lines 18, 21, and 22 . . . . . 23. \_\_\_\_\_
24. 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\* . . . . . 24. \_\_\_\_\_
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on Form 1040NR, line 42 . . . . . 25. \_\_\_\_\_

\*Estates and trusts must use the Tax Rate Schedules.