

Part III Tax Computation Using Maximum Capital Gains Rates *(continued)*

43 Add lines 41 and 42	43	
44 Subtract line 43 from line 40. If zero or less, enter -0-	44	
45 Enter the smaller of line 39 or line 44	45	
46 Multiply line 45 by 15% (0.15) ▶	46	
47 Add lines 38 and 45	47	
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48 Subtract line 47 from line 37	48	
49 Multiply line 48 by 20% (0.20) ▶	49	
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50 Add lines 32, 47, and 48	50	
51 Subtract line 50 from line 27	51	
52 Multiply line 51 by 25% (0.25) ▶	52	
53 Add lines 33, 46, 49, and 52	53	
54 If line 27 is \$187,800 or less (\$93,900 or less if married filing separately for 2017), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately for 2017) from the result. Form 1040NR filers, see instructions	54	
55 Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2017, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55	