

**Worksheet for Line 18
(Worldwide Qualified Dividends and Capital Gains)**

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Caution: See the instructions for line 18 before starting this worksheet.

1. **Individuals:** Enter the amount from Form 1040, line 10. If you are a nonresident alien, enter the amount from Form 1040NR, line 41.
Estates and trusts: Enter taxable income without the deduction for your exemption **1.** _____

2. Enter your worldwide 28% gains (see instructions) **2.** _____

3. Multiply line 2 by 0.2432 **3.** _____

4. Enter your worldwide 25% gains (see instructions) **4.** _____

5. Multiply line 4 by 0.3243 **5.** _____

6. Enter your worldwide 20% gains and qualified dividends (see instructions) **6.** _____

7. Multiply line 6 by 0.4595 **7.** _____

8. Enter your worldwide 15% gains and qualified dividends (see instructions) **8.** _____

9. Multiply line 8 by 0.5946 **9.** _____

10. Enter your worldwide 0% gains and qualified dividends (see instructions) **10.** _____

11. Add lines 3, 5, 7, 9, and 10 **11.** _____

12. Subtract line 11 from line 1. Enter the result here and on Form 1116, line 18 **12.** _____