

FORM 8615 - Line 7 Tax Computation Worksheet

Form 8615

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

1. Add Form 8615, line 6, and \$2,550	1.	
2. Enter the smaller of Form 8615, line 4, or line 1	2.	
3. Enter the smaller of line 2 or the amount listed below for your filing status.		
• Single or married filing separately-\$9,525.		
• Head of household-\$13,600	3.	
4. Multiply line 3 by 10% (0.10)	4.	
5. Enter the smaller of line 2 or the amount listed below for your filing status.		
• Single or married filing separately-\$38,700.		
• Head of household-\$51,800	5.	
6. Subtract line 3 from line 5. If zero or less, enter -0-	6.	
7. Multiply line 6 by 12% (0.12)	7.	
8. Enter the smaller of line 2 or \$82,500	8.	
9. Subtract line 5 from line 8. If zero or less, enter -0-	9.	
10. Multiply line 9 by 22% (0.22)	10.	
11. Add Form 8615, line 6, and \$9,150	11.	
12. Enter the smaller of Form 8615, line 4, or line 11	12.	
13. Enter the smaller of line 12 or \$157,500	13.	
14. Subtract line 8 from line 13. If zero or less, enter -0-	14.	
15. Multiply line 14 by 24% (0.24)	15.	
16. Enter the smaller of line 12 or \$200,000	16.	
17. Subtract line 13 from line 16. If zero or less, enter -0-	17.	
18. Multiply line 17 by 32% (0.32)	18.	
19. Add Form 8615, line 6, and \$12,500	19.	
20. Enter the smaller of Form 8615, line 4, or line 19	20.	
21. Enter the smaller of line 20 or the amount listed below for your filing status.		
• Single or head of household-\$500,000.		
• Married filing separately-\$300,000	21.	
22. Subtract line 16 from line 21. If zero or less, enter -0-	22.	
23. Multiply line 22 by 35% (0.35)	23.	
24. Subtract line 21 from Form 8615, line 4. If zero or less, enter -0-	24.	
25. Multiply line 24 by 37% (0.37)	25.	
26. Add lines 4, 7, 10, 15, 18, 23, and 25. Stop. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure your tax, see the instructions, earlier. Otherwise, enter the result here and on Form 8615, line 7	26.	