

Qualified Dividends and Capital Gain Tax Worksheet - Schedule J, Line 8

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

1. Enter the amount from Schedule J, Line 7 1. _____
2. Enter the amount from Form 1040, line 3a 2. _____
3. Are you filing Schedule D?*
- 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- 3. _____
- No.** Enter the amount from Form 1040, Schedule I, line 13 3. _____
4. Add lines 2 and 3 4. _____
5. If filing Form 4952 (used to figure investment interest expense deduction),
enter any amount from line 4g of that form. Otherwise, enter -0- 5. _____
6. Subtract line 5 from line 4. If zero or less, enter -0- 6. _____
7. Subtract line 6 from line 1. If zero or less, enter -0- 7. _____
8. Enter:
\$37,450 if single or married filing separately, 8. _____
\$74,900 if married filing jointly or qualifying widow(er), 8. _____
\$50,200 if head of household. 8. _____
9. Enter the smaller of line 1 or line 8 9. _____
10. Enter the smaller of line 7 or line 9 10. _____
11. Subtract line 10 from line 9. This amount is taxed at 0% 11. _____
12. Enter the smaller of line 1 or line 6 12. _____
13. Enter the amount from line 11 13. _____
14. Subtract line 13 from line 12 14. _____
15. Enter:
\$413,200 if single, 15. _____
\$232,425 if married filing separately, 15. _____
\$464,850 if married filing jointly or qualifying widow(er), 15. _____
\$439,000 if head of household. 15. _____
16. Enter the smaller of line 1 or line 15 16. _____
17. Add lines 7 and 11 17. _____
18. Subtract line 17 from line 16. If zero or less, enter -0- 18. _____
19. Enter the smaller of line 14 or line 18 19. _____
20. Multiply line 19 by 15% (.15) 20. _____
21. Add lines 11 and 19 21. _____
22. Subtract line 21 from line 12 22. _____
23. Multiply line 22 by 20% (.20) 23. _____
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 this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet 24. _____
25. Add lines 20, 23 and 24 25. _____
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 26. _____
27. **Tax on all taxable income.** Enter the **smaller** of line 25 or line 26. Also include this amount on Schedule J, Line 8. 27. _____

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.