

Qualified Dividends and Capital Gain Tax Worksheet - Schedule J, line 12

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

<p>1. Enter the amount from Schedule J, Line 11</p> <p>2. Enter the amount from Form 1040, line 3a</p> <p>3. Are you filing Schedule D?*</p> <p style="padding-left: 20px;"><input type="checkbox"/> 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-</p> <p style="padding-left: 20px;"><input type="checkbox"/> No. Enter the amount from Form 1040, Schedule I, line 13</p> <p>4. Add lines 2 and 3</p> <p>5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-</p> <p>6. Subtract line 5 from line 4. If zero or less, enter -0-</p> <p>7. Subtract line 6 from line 1. If zero or less, enter -0-</p> <p>8. Enter:</p> <p style="padding-left: 20px;">\$37,650 if single or married filing separately,</p> <p style="padding-left: 20px;">\$75,300 if married filing jointly or qualifying widow(er),</p> <p style="padding-left: 20px;">\$50,400 if head of household.</p> <p>9. Enter the smaller of line 1 or line 8</p> <p>10. Enter the smaller of line 7 or line 9</p> <p>11. Subtract line 10 from line 9. This amount is taxed at 0%</p> <p>12. Enter the smaller of line 1 or line 6</p> <p>13. Enter the amount from line 11</p> <p>14. Subtract line 13 from line 12</p> <p>15. Enter:</p> <p style="padding-left: 20px;">\$415,050 if single,</p> <p style="padding-left: 20px;">\$233,475 if married filing separately,</p> <p style="padding-left: 20px;">\$466,950 if married filing jointly or qualifying widow(er),</p> <p style="padding-left: 20px;">\$441,000 if head of household.</p> <p>16. Enter the smaller of line 1 or line 15</p> <p>17. Add lines 7 and 11</p> <p>18. Subtract line 17 from line 16. If zero or less, enter -0-</p> <p>19. Enter the smaller of line 14 or line 18</p> <p>20. Multiply line 19 by 15% (.15)</p> <p>21. Add lines 11 and 19</p> <p>22. Subtract line 21 from line 12</p> <p>23. Multiply line 22 by 20% (.20)</p> <p>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 the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet</p> <p>25. Add lines 20, 23, and 24</p> <p>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</p> <p>27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Schedule J, Line 12</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> <p>16. _____</p> <p>17. _____</p> <p>18. _____</p> <p>19. _____</p> <p>20. _____</p> <p>21. _____</p> <p>22. _____</p> <p>23. _____</p> <p>24. _____</p> <p>25. _____</p> <p>26. _____</p> <p>27. _____</p>
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* If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.