

# Qualified Dividends and Capital Gain Tax Worksheet - Schedule J, Line 16

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

1. Enter the amount from Schedule J, line 15 . . . . . 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:  
\$37,950 if single or married filing separately, . . . . . 8. \_\_\_\_\_  
\$75,900 if married filing jointly or qualifying widow(er), . . . . . 8. \_\_\_\_\_  
\$50,800 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:  
\$418,400 is single, . . . . . 15. \_\_\_\_\_  
\$235,350 if married filing separately, . . . . . 15. \_\_\_\_\_  
\$470,700 if married filing jointly or qualifying widow(er), . . . . . 15. \_\_\_\_\_  
\$444,550 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. Enter the **smaller** of line 25 or line 26. Also include this amount on Schedule J line 16 . . . . . 27. \_\_\_\_\_

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