

# FORM 8615 - Line 7 Tax Computation Worksheet

**Form 8615**

(Keep for your records)

**2019**

Name(s) as shown on return

Tax ID Number

1. Add Form 8615, line 6, and \$2,600 . . . . .	1.	
2. Enter the <b>smaller</b> of Form 8615, line 4, or line 1 . . . . .	2.	
3. Enter the <b>smaller</b> of line 2 or the amount listed below for your filing status.		
• Single or married filing separately \$9,700.		
• Head of household \$13,850 . . . . .	3.	
4. Multiply line 3 by 10% (0.10) . . . . .	4.	
5. Enter the <b>smaller</b> of line 2 or the amount listed below for your filing status.		
• Single or married filing separately \$39,475.		
• Head of household \$52,850 . . . . .	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 <b>smaller</b> of line 2 or \$84,200 . . . . .	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 \$9,300 . . . . .	11.	
12. Enter the <b>smaller</b> of Form 8615, line 4, or line 11 . . . . .	12.	
13. Enter the <b>smaller</b> of line 12 or the amount listed below for your filing status.		
• Single or married filing separately - \$160,725.		
• Head of household - \$160,700 . . . . .	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 <b>smaller</b> of line 12 or \$204,100 . . . . .	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 \$12,750 . . . . .	19.	
20. Enter the <b>smaller</b> of Form 8615, line 4, or line 19 . . . . .	20.	
21. Enter the <b>smaller</b> of line 20 or the amount listed below for your filing status.		
• Single or head of household - \$510,300.		
• Married filing separately - \$306,175. . . . .	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. <b>Stop.</b> If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040 or 1040-SR is used to figure your tax, see the instructions, earlier. Otherwise, enter the result here and on Form 8615, line 7 . . . . .	26.	