

**Worksheet for Line 18**  
**(Worldwide Qualified Dividends and Capital Gains)**

(Keep for your records)

**2021**

Name(s) as shown on return

Tax ID Number

**Caution:** See the instructions for line 18 before starting this worksheet.

1. **Individuals:** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15.  
**Estates and trusts:** Enter taxable income without the deduction for your exemption . . . . . **1.** \_\_\_\_\_
2. Enter your worldwide 28% gains. See instructions . . . . . **2.** \_\_\_\_\_
3. Multiply line 2 by 0.2432 . . . . . **3.** \_\_\_\_\_
4. Enter your worldwide 25% gains. See instructions . . . . . **4.** \_\_\_\_\_
5. Multiply line 4 by 0.3243 . . . . . **5.** \_\_\_\_\_
6. Enter your worldwide 20% gains and qualified dividends. See instructions . . . . . **6.** \_\_\_\_\_
7. Multiply line 6 by 0.4595 . . . . . **7.** \_\_\_\_\_
8. Enter your worldwide 15% gains and qualified dividends. See instructions . . . . . **8.** \_\_\_\_\_
9. Multiply line 8 by 0.5946 . . . . . **9.** \_\_\_\_\_
10. Enter your worldwide 0% gains and qualified dividends. See instructions . . . . . **10.** \_\_\_\_\_
11. Add lines 3, 5, 7, 9, and 10 . . . . . **11.** \_\_\_\_\_
12. Subtract line 11 from line 1. Enter the result here and on Form 1116, line 18 . . . . . **12.** \_\_\_\_\_