

## Schedule D Tax Worksheet - *Continued*

(Keep for your records)

**2021**

Name(s) as shown on return

Tax ID Number

31. Multiply line 30 by 15% (0.15) . . . . . **31.** \_\_\_\_\_
32. Add lines 24 and 30 . . . . . **32.** \_\_\_\_\_
- If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.**
33. Subtract line 32 from line 23 . . . . . **33.** \_\_\_\_\_
34. Multiply line 33 by 20% (0.20) . . . . . **34.** \_\_\_\_\_
- If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.**
35. Enter the **smaller** of line 9 above or Schedule D, line 19 . . . . . **35.** \_\_\_\_\_
36. Add lines 10 and 21 . . . . . **36.** \_\_\_\_\_
37. Enter the amount from line 1 above . . . . . **37.** \_\_\_\_\_
38. Subtract line 37 from line 36. If zero or less, enter -0- . . . . . **38.** \_\_\_\_\_
39. Subtract line 38 from line 35. If zero or less, enter -0- . . . . . **39.** \_\_\_\_\_
40. Multiply line 39 by 25% (0.25) . . . . . **40.** \_\_\_\_\_
- If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.**
41. Add lines 21, 22, 30, 33, and 39 . . . . . **41.** \_\_\_\_\_
42. Subtract line 41 from line 1 . . . . . **42.** \_\_\_\_\_
43. Multiply line 42 by 28% (0.28) . . . . . **43.** \_\_\_\_\_
44. Figure the tax on the amount on **line 21**. If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet . . . . . **44.** \_\_\_\_\_
45. Add lines 31, 34, 40, 43, and 44 . . . . . **45.** \_\_\_\_\_
46. 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 . . . . . **46.** \_\_\_\_\_
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR) . . . . . **47.** \_\_\_\_\_

\*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

\*\*If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16, before completing this line.