

# Schedule D Tax Worksheet - Form 2210, Line 14

(Keep for Your Records)

2021

Name(s) as shown on return

Tax ID Number

**Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero and lines 15 and 16 of Schedule D are gains or if you file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16 (or in the instructions for Form 1040-NR, line 16) to figure your tax. Before completing this worksheet, complete Form 1040, 1040-SR, or 1040-NR through line 15.**

**Exception: Don't** use the Qualified Dividends and Capital Gain Tax Worksheet **or** this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a; **or**
- Form 1040, 1040-SR, or 1040-NR, line 15, is zero or less.

Instead, see the instructions for Forms 1040 and 1040-SR, line 16 (or Form 1040-NR, line 16).

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16) . . . . . **1.** \_\_\_\_\_
  2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a . . . . . **2.** \_\_\_\_\_
  3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g . . . . . **3.** \_\_\_\_\_
  4. Enter amount from Form 4952, line 4e\* **4.** \_\_\_\_\_
  5. Subtract line 4 from line 3. If zero or less, enter -0- **5.** \_\_\_\_\_
  6. Subtract line 5 from line 2. If zero or less, enter -0-\*\* . . . . . **6.** \_\_\_\_\_
  7. Enter the **smaller** of line 15 or line 16 of Sch. D . **7.** \_\_\_\_\_
  8. Enter the **smaller** of line 3 or line 4 . . . . . **8.** \_\_\_\_\_
  9. Subtract line 8 from line 7. If zero or less, enter -0-\*\* . . . . . **9.** \_\_\_\_\_
  10. Add lines 6 and 9 . . . . . **10.** \_\_\_\_\_
  11. Add lines 18 and 19 of Schedule D\*\* . . . . . **11.** \_\_\_\_\_
  12. Enter the **smaller** of line 9 or line 11 . . . . . **12.** \_\_\_\_\_
  13. Subtract line 12 from line 10 . . . . . **13.** \_\_\_\_\_
  14. Subtract line 13 from line 1. If zero or less, enter -0- . . . . . **14.** \_\_\_\_\_
  15. Enter:
    - \$40,400 if single or married filing separately;
    - \$80,800 if married filing jointly or qualifying widow(er); or
    - \$54,100 if head of household. } . . . . . **15.** \_\_\_\_\_
  16. Enter the **smaller** of line 1 or line 15 . . . . . **16.** \_\_\_\_\_
  17. Enter the **smaller** of line 14 or line 16 . . . . . **17.** \_\_\_\_\_
  18. Subtract line 10 from line 1. If zero or less, enter -0- . . . . . **18.** \_\_\_\_\_
  19. Enter the **smaller** of line 1 or:
    - \$164,925 if single or married filing separately;
    - \$329,850 if married filing jointly or qualifying widow(er); or
    - \$164,900 if head of household. } **19.** \_\_\_\_\_
  20. Enter the **smaller** of line 14 or line 19 . . . . . **20.** \_\_\_\_\_
  21. Enter the **larger** of line 18 or line 20 . . . . . **21.** \_\_\_\_\_
  22. Subtract line 17 from line 16. This amount is taxed at 0% . . . . . **22.** \_\_\_\_\_
- If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.**
23. Enter the **smaller** of line 1 or line 13 . . . . . **23.** \_\_\_\_\_
  24. Enter the amount from line 22. (If line 22 is blank, enter -0-.) . . . . . **24.** \_\_\_\_\_
  25. Subtract line 24 from line 23. If zero or less, enter -0- . . . . . **25.** \_\_\_\_\_
  26. Enter:
    - \$445,850 if single;
    - \$250,800 if married filing separately;
    - \$501,600 if married filing jointly or qualifying widow(er); or
    - \$473,750 if head of household. } . . . . . **26.** \_\_\_\_\_
  27. Enter the smaller of line 1 or line 26 . . . . . **27.** \_\_\_\_\_
  28. Add lines 21 and 22 . . . . . **28.** \_\_\_\_\_
  29. Subtract line 28 from line 27. If zero or less, enter -0- . . . . . **29.** \_\_\_\_\_
  30. Enter the **smaller** of line 25 or line 29 . . . . . **30.** \_\_\_\_\_