

## Qualified Dividends and Capital Gain Tax Worksheet - Line 16

(Keep for your records)

**2021**

Name(s) as shown on return

Tax ID Number

- Before you begin:**
- See the instructions for *Qualified Dividends and Capital Gain Tax Worksheet* under the instructions for line 16 to see if you can use this worksheet to figure your tax.
  - Before completing this worksheet, complete Form 1040-NR through line 15.
  - If you do not have to file Schedule D (Form 1040 or 1040-SR) and you received capital gain distributions, be sure you checked the box on line 7 of Form 1040-NR.

1. Enter the amount from Form 1040-NR, line 15 . . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 1040-NR, line 3a . . . . . **2.** \_\_\_\_\_
3. Are you filing Schedule D (Form 1040)?
  - Yes.** Enter the **smaller** of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.
  - No.** Enter the amount from Form 1040-NR, line 7 . . . . . **3.** \_\_\_\_\_
4. Add lines 2 and 3 . . . . . **4.** \_\_\_\_\_
  
5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . . **5.** \_\_\_\_\_
6. If you checked the filing status:
  - Single, or Married filing separately, enter \$40,400
  - Qualifying widow(er), enter \$80,800 . . . . . **6.** \_\_\_\_\_
7. Enter the smaller of line 1 or line 6 . . . . . **7.** \_\_\_\_\_
8. Enter the smaller of line 5 or line 7 . . . . . **8.** \_\_\_\_\_
9. Subtract line 8 from line 7. This amount is taxed at 0% . . . . . **9.** \_\_\_\_\_
10. Enter the smaller of line 1 or line 4 . . . . . **10.** \_\_\_\_\_
11. Enter the amount from line 9 . . . . . **11.** \_\_\_\_\_
12. Subtract line 11 from line 10 . . . . . **12.** \_\_\_\_\_
13. If you checked the filing status:
  - Single, enter \$445,850
  - Married filing separately, enter \$250,800
  - Qualifying widow(er), enter \$501,600 . . . . . **13.** \_\_\_\_\_
14. Enter the smaller of line 1 or line 13 . . . . . **14.** \_\_\_\_\_
15. Add lines 5 and 9 . . . . . **15.** \_\_\_\_\_
16. Subtract line 15 from line 14. If zero or less, enter -0- . . . . . **16.** \_\_\_\_\_
17. Enter the smaller of line 12 or line 16 . . . . . **17.** \_\_\_\_\_
18. Multiply line 17 by 15% (0.15) . . . . . **18.** \_\_\_\_\_
19. Add lines 9 and 17 . . . . . **19.** \_\_\_\_\_
20. Subtract line 19 from line 10 . . . . . **20.** \_\_\_\_\_
21. Multiply line 20 by 20% (0.20) . . . . . **21.** \_\_\_\_\_
22. Figure the tax on the amount on line 5.
  - If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax.
  - If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet\* . . . . . **22.** \_\_\_\_\_
23. Add lines 18, 21, and 22 . . . . . **23.** \_\_\_\_\_
24. 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\* . . . . . **24.** \_\_\_\_\_
25. **Tax on all taxable income.** Enter the smaller of line 23 or line 24. Also include this amount on Form 1040-NR, line 16. . . . . **25.** \_\_\_\_\_

\*Estates and trusts must use the Tax Rate Schedules.