

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Tax Tables

- See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.		
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.		
3.	Are you filing Schedule D?*			
	<input type="checkbox"/> 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-.	3.		
	<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.			
4.	Add lines 2 and 3	4.		
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.		
6.	Enter:			
	\$47,025 if single or married filing separately,			
	\$94,050 if married filing jointly or qualifying surviving spouse, \$63,000 if head of household.	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.	Enter:				
	\$518,900 if single, \$291,850 if married filing separately, \$583,750 if married filing jointly or qualifying surviving spouse, \$551,350 if head of household.				
		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 the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	_____
* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.			