

Line 7 is \$45,452 (\$46,250-\$798). Line 8 is \$32,550, which is the amount designated for single filers and is less than Deborah's taxable income. Line 9's Yes box indicates that the amount on line 7 (\$45,452) is more than the amount on line 8 (\$32,550), so you can skip lines 9 and 10. Check No on line 11 and enter \$798. Enter 0 on line 12.

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



Before you begin: ✓ See the instructions for line 44 that begin on page 33 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

<p>1. Enter the amount from Form 1040, line 43. (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 35)</p>	1.	
<p>2. Enter the amount from Form 1040, line 9b*</p>	2.	
<p>3. Are you filing Schedule D?*</p> <p><input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-</p> <p><input type="checkbox"/> No. Enter the amount from Form 1040, line 13</p>	3.	
<p>4. Add lines 2 and 3</p>	4.	
<p>5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-</p>	5.	
<p>6. Subtract line 5 from line 4. If zero or less, enter -0-</p>	6.	
<p>7. Subtract line 6 from line 1. If zero or less, enter -0-</p>	7.	
<p>8. Enter the smaller of:</p> <ul style="list-style-type: none"> • The amount on line 1, or • \$32,550 if single or married filing separately, \$65,100 if married filing jointly or qualifying widow(er), \$43,650 if head of household. 	8.	
<p>9. Is the amount on line 7 equal to or more than the amount on line 8?</p> <p><input type="checkbox"/> Yes. Skip lines 9 and 10; go to line 11 and check the “No” box.</p> <p><input type="checkbox"/> No. Enter the amount from line 7</p>	9.	
<p>10. Subtract line 9 from line 8</p>	10.	
<p>11. Are the amounts on lines 6 and 10 the same?</p> <p><input type="checkbox"/> Yes. Skip lines 11 through 14; go to line 15.</p> <p><input type="checkbox"/> No. Enter the smaller of line 1 or line 6</p>	11.	
<p>12. Enter the amount from line 10 (if line 10 is blank, enter -0-)</p>	12.	