

Part III Tax Computation Using Maximum Capital Gains Rates

36 Enter the amount from Form 6251, line 30	36	37,032
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 9 of the instructions)	37	2,833
38 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 9 of the instructions)	38	
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary)	39	2,833
40 Enter the smaller of line 36 or line 39	40	2,833
41 Subtract line 40 from line 36	41	34,199
42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	8,892
43 Enter: <ul style="list-style-type: none">● \$59,400 if married filing jointly or qualifying widow(er),● \$29,700 if single or married filing separately, or● \$39,800 if head of household.	43	39,800
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	50,777
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	0
46 Enter the smaller of line 36 or line 37	46	2,833
47 Enter the smaller of line 45 or line 46	47	
48 Multiply line 47 by 5% (.05)	48	
49 Subtract line 47 from line 46	49	2,833
50 Multiply line 49 by 15% (.15)	50	425
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51 Subtract line 46 from line 40	51	
52 Multiply line 51 by 25% (.25)	52	
53 Add lines 42, 48, 50, and 52	53	9,317
54 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	9,628
55 Enter the smaller of line 53 or line 54 here and on line 31	55	9,317