

## Part III Summary

Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . . .

16

- 6, 249

17 Are lines 15 and 16 both gains?

- ☐ Yes. Go to line 18.  
☐ No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions . . . . .

18

Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions . . . . .

19

20 Are lines 18 and 19 both zero or blank?

- ☐ Yes. Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below.  
☐ No. Complete Form 1040 through line 43, and then complete the **Schedule D Tax Worksheet** on page D-9 of the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:

- The loss on line 16 or  
 • (\$3,000), or if married filing separately, (\$1,500) } . . . . .

21

3, 000

**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b?

- ☒ Yes. Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040.  
☐ No. Complete the rest of Form 1040.