

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 07:45:21 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 6\Steve Jackson 2016 Tax Return.T16

To file your 2016 tax return, simply follow these instructions:

Step 1. Sign and date the return

If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative.

Step 2. Assemble the return

These forms should be assembled behind Form 1040 --U.S. Individual Income Tax Return

- Schedule A
- Schedule B
- Form 6251

Staple these documents to the front of the first page of the return:

Form W-2: Wage and Tax Statement
1st

Step 3. Mail the return

Mail the return to this address:

**Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002**

We recommend that you use one of these IRS-approved methods to send your return. Retain the proof of mailing to avoid a late filing penalty:

- U.S. Postal Service certified mail.
- DHL Express, Express 9:00, Express 10:30, Express 12:00, Express Worldwide, Express Envelope, Import Express 10:30, Import Express 12:00, and Import Express Worldwide.
- FedEx First Overnight, Priority Overnight, Standard Overnight, 2 Day, International Next Flight Out, International Priority, International First, or International Economy.
- United Parcel Service Next Day Air Early AM, Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus, or Worldwide Express.

Step 4. Keep a copy

Print a second copy of the return for your records. We recommend that you also print and retain these supporting forms, which don't need to be sent to the IRS:

- Background Worksheet
- Last Year's Data Worksheet
- Form 1099-INT/OID
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- State and Local Income Tax
- Health Care Coverage
- Health Care Summary

2016 return information - Keep this for your records

Here is some additional information about your 2016 return. Keep this information with your records.

You will need your 2016 AGI to electronically sign your return next year.

Quick Summary

Income		\$126,960
Adjustments	-	\$0
Adjusted gross income		\$126,960
Deductions	-	\$74,901
Exemption(s)	-	\$4,050
Taxable income		\$48,009

Tax withheld or paid ahead of time \$12,500

Actual tax due	-	\$15,621
Refund applied to next year	-	\$0
Refund		\$2,879

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.
Your first name and initial Last name Your social security number
Steve Jackson 465–88–9415
If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a foreign address, see instructions. Home address (number and street) and on line 6c are correct.
3215 Pacific Dr.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Del Mar CA 92014
Foreign country name Foreign province/state/county Foreign postal code
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund ☐ You ☐ Spouse

Filing Status 1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 ☐ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child
3 ☐ Married filing separately. Enter spouse's SSN above and full name here.
Check only one box.

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b 1
b ☐ Spouse } No. of children on 6c who:
c Dependents: • lived with you
(1) First name Last name social security number (2) Dependence relationship to you (3) Child under age 17 qualifying for child tax credit (see instructions) • did not live with you due to divorce (see instructions)
If more than four dependents, see instructions and check here ☐ Dependents on 6c not entered above
Add numbers on lines above 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 121,200
8a Taxable interest. Attach Schedule B if required 8a 5,760
b Tax-exempt interest. Do not include on line 8a 8b 29,420
9a Ordinary dividends. Attach Schedule B if required 9a 0
b Qualified dividends 9b 0
10 Taxable refunds, credits, or offsets of state and local income taxes 10 0
11 Alimony received 11 0
12 Business income or (loss). Attach Schedule C or C-EZ 12 0
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 0
14 Other gains or (losses). Attach Form 4797 14 0
15a IRA distributions 15a 0 b Taxable amount 15b 0
16a Pensions and annuities 16a 0 b Taxable amount 16b 0
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0
18 Farm income or (loss). Attach Schedule F 18 0
19 Unemployment compensation 19 0
20a Social security benefits 20a 0 b Taxable amount 20b 0
21 Other income. List type and amount 21 0
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 126,960

Adjusted Gross Income 23 Educator expenses 23 0
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0
25 Health savings account deduction. Attach Form 8889 25 0
26 Moving expenses. Attach Form 3903 26 0
27 Deductible part of self-employment tax. Attach Schedule SE 27 0
28 Self-employed SEP, SIMPLE, and qualified plans 28 0
29 Self-employed health insurance deduction 29 0
30 Penalty on early withdrawal of savings 30 0
31a Alimony paid b Recipient's SSN 31a 0
32 IRA deduction 32 0
33 Student loan interest deduction 33 0
34 Tuition and fees. Attach Form 8879 34 0
35 Domestic production activities deduction. Attach Form 8903 35 0
36 Add lines 23 through 35 36 0
37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 126,960

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	126,960
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> 0		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	74,901
41	Subtract line 40 from line 38	41	52,059
42	Charitable contributions (see instructions)	42	4,050
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	48,009
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	7,778
45	Alternative minimum tax (see instructions). Attach Form 6251	45	7,843
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	15,621
48	Foreign tax credit. Attach Form 1116 if required	48	0
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	0
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	0
55	Add lines 48 through 54. This is your total credit	55	0
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	15,621

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60a	Household employment taxes from Schedule H	60a	0
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	0
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	0
63	Add lines 56 through 62. This is your total tax	63	15,621

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	18,500
65	2016 estimated tax payments and amount applied from 2015 return	65	0
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b <input type="checkbox"/>		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Excess social security and tier 1 RRTA tax withheld	70	0
71	Excess social security and tier 1 RRTA tax withheld	71	0
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	0
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	18,500

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	2,879
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	2,879
b	Routing number XXXXXXXXXX	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below ☒ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Paid Preparer Use Only

Spouse's signature, if a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection Notice (IPN), enter the IPN number

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name Firm's EIN Phone no.

Firm's address

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040
Steve Jackson

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Your social security number
465-88-9415

**Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

Final form will be available through a program update.

2 Enter amount from Form 1040, line 38 2 126,960
3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead 3 12,696

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4 0

Taxes You Paid

5 State and local (check only one box):

a. ☒ Income taxes, or

b. ☐ General sales taxes

5 21,840

6 Real estate taxes (see instructions) 6 6,200

7 Personal property taxes 7 0

8 Other taxes. List type and amount ► 8 0

9 Add lines 5 through 8 9 28,040

**Interest
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 10 31,600

11 Other mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► 11 0

12 Points not reported to you on Form 1098. See instructions for special rules 12 0

13 Mortgage insurance premiums (see instructions) 13 0

14 Investment interest. Attach Form 4952 if required. (See instructions.) 14 0

15 Add lines 10 through 14 15 31,600

**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 16 10,800

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8230 if more than \$500 17 0

18 Carryover from prior year 18 0

19 Add lines 16 through 18 19 10,800

**Casualty and
Theft Losses**

20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 0

**Job Expenses
and Certain
Miscellaneous
Deductions**

21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► 21 0

22 Tax preparation fees 22 0

23 Other expenses—investment, safe deposit box, etc. List type and amount ► 23 7,000

OTHER

24 Add lines 21 through 23 24 7,000

25 Enter amount from Form 1040, line 38 25 126,960

26 Multiply line 25 by 2% (0.02) 26 2,539

27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 27 4,461

**Other
Miscellaneous
Deductions**

28 Other—from list in instructions. List type and amount ► 28 0

**Total
Itemized
Deductions**

29 Is Form 1040, line 38, over \$5,650?

☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.

☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

30 If you elect to itemize deductions even though they are less than your standard deduction, check here 30

74,901

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return
Steve Jackson

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is a www.irs.gov/scheduleb.

OMB No. 1545-0074

2016
Attachment
Sequence No. **08**

Your social security number
465-88-9415

Part I
Interest

(See instructions for Schedule B, and the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address.

General Electric
Wells Fargo Bank
PAB

Amount

2,550
3,210
0

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

2 Add the amounts on line 1

5,760

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

4

5,760

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary Dividends

(See instructions for Schedule B, and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

6

0

Note. If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III
Foreign Accounts and Trusts
(See instructions.)

7a At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instruction

Yes

No

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to your financial institution? See instructions for Form 1040A, or Form 1040, and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located

8 During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X

Form **6251****Alternative Minimum Tax—Individuals**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► Attach to Form 1040 or Form 1040NR.

2016Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Steve

Jackson

Your social security number

65-88-9415

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38 and go to line 7. (If less than zero, enter as a negative amount.)	1	32,059
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	28,040
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	0
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	4,461
6	If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	0
7	Tax refund from Form 1040, line 10 or line 21	7	(0)
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	0
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	0
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	29,420
13	Qualified small business stock, see instructions	13	0
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	0
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	0
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	0
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	0
27	Other adjustments, including income-based related adjustments	27	0
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	113,980

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$119,700 \$53,900 Married filing jointly or qualifying widow(er) 159,700 83,800 Married filing separately 79,850 41,900 If line 28 is over the amount shown above for your filing status, see instructions.	29	53,900
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	30	60,080
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	15,621
32	Alternative minimum tax foreign tax credit (see instructions)	32	0
33	Tentative minimum tax. Subtract line 32 from line 31.	33	15,621
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 44, that was used to compute the regular tax. If you are married filing jointly, refigure that tax without using Schedule J before completing this line (see instructions)	34	17,178
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	7,843

KIA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **6251** (2016)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	
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 in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40	Enter the smaller of line 36 or line 39	40	
41	Subtract line 40 from line 36	41	
42	If line 41 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result	42	
43	Enter: <ul style="list-style-type: none"> • \$75,300 if married filing jointly or qualifying widow(er) • \$37,650 if single or married filing separately, or • \$50,400 if head of household. 	43	
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 in 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 the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Enter the smaller of line 36 or line 37	46	
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	
48	Subtract line 47 from line 46	48	
49	Enter: <ul style="list-style-type: none"> • \$415,050 if single • \$233,475 if married filing separately • \$466,950 if married filing jointly or qualifying widow(er) • \$441,000 if head of household 	49	
50	Enter the amount from line 45	50	
51	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 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52	Add line 50 and line 51	52	
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	
54	Enter the smaller of line 48 or line 53	54	
55	Multiply line 54 by 15% (0.15)	55	
56	Add lines 47 and 54 If lines 56 and 36 are the same, skip lines 57 and 61 and go to line 62. Otherwise, go to line 57.	56	
57	Subtract line 56 from line 46	57	
58	Multiply line 57 by 20% (0.20) If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	58	
59	Add lines 41, 56, and 57	59	
60	Subtract line 59 from line 36	60	
61	Multiply line 60 by 25% (0.25)	61	
62	Add lines 42, 55, and 61	62	
63	If line 36 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result	63	
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	