



31.	Multiply line 30 by 15% (0.15)	31.	<input type="text"/>
32.	Add lines 24 and 30	32.	<input type="text"/>
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.			
33.	Subtract line 32 from line 23	33.	<input type="text"/>
34.	Multiply line 33 by 20% (0.20)	34.	<input type="text"/>
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35.	Enter the smaller of line 9 above or Schedule D, line 19	35.	<input type="text"/>
36.	Add lines 10 and 21	36.	<input type="text"/>
37.	Enter the amount from line 1 above	37.	<input type="text"/>
38.	Subtract line 37 from line 36. If zero or less, enter -0-	38.	<input type="text"/>
39.	Subtract line 38 from line 35. If zero or less, enter -0-	39.	<input type="text"/>
40.	Multiply line 39 by 25% (0.25)	40.	<input type="text"/>
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.			
41.	Add lines 21, 22, 30, 33, and 39	41.	<input type="text"/>
42.	Subtract line 41 from line 1	42.	<input type="text"/>
43.	Multiply line 42 by 28% (0.28)	43.	<input type="text"/>
44.	Figure the tax on the amount on line 21 . If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet	44.	<input type="text"/>
45.	Add lines 31, 34, 40, 43, and 44	45.	<input type="text"/>
46.	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	46.	<input type="text"/>
47.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR)	47.	<input type="text"/>

* If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16, before completing this line.