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## Line 44

### Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page and page 37.

- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.

- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.

- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2008 for the student. See Form 8863 for more details. Enter the amount and "ECR" in the space next to line 44.

**Do you want the IRS to figure the tax on your taxable income for you?**

**Yes.** See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.

**No.** Use one of the following methods to figure your tax.

**Tax Table or Tax Computation Worksheet.** If your taxable income is less than \$100,000, you must use the Tax Table that begins on page 68 to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 80.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

**Form 8615.** Form 8615 generally must be used to figure the tax for any child who had more than \$1,800 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions) and who either:

1. Was under age 18 at the end of 2008,
2. Was age 18 at the end of 2008 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2008 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2008 or if neither of the child's parents was



alive at the end of 2008, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1991, is considered to be age 18 at the end of 2008; a child born on January 1, 1990, is considered to be age 19 at the end of 2008; a child born on January 1, 1985, is considered to be age 24 at the end of 2008.

**Schedule D Tax Worksheet.** If you have to file Schedule D and Schedule D, line 18 or 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the Instructions for Schedule D to figure your tax.

**Qualified Dividends and Capital Gain Tax Worksheet.** If you do not have to use the Schedule D Tax Worksheet (see this page), use the worksheet on page 38 to figure your tax if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.


**Schedule J.** If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

**Foreign Earned Income Tax Worksheet.** If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or Form 2555-EZ, you must figure your tax using the worksheet below.

## Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records



**Before you begin:**  If Form 1040, line 43, is zero, do not complete this worksheet.

1. Enter the amount from Form 1040, line 43 .....	1.	<input type="text"/>
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 .....	2.	<input type="text"/>
3. Add lines 1 and 2 .....	3.	<input type="text"/>
4. <b>Tax on the amount on line 3.</b> Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 that begin on page 36 to see which tax computation method applies .....	4.	<input type="text"/>
5. <b>Tax on the amount on line 2.</b> Use the Tax Table or Tax Computation Worksheet, whichever applies .....	5.	<input type="text"/>
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 .....	6.	<input type="text"/>

*\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

*If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.*

*If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.*

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
2. Reduce (but not below zero) the amount you would otherwise enter on Form 1040, line 9b, by any of your capital gain excess not used in (1) above.
3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).

**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 36 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><b>1.</b> 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 37 . . . . .</p>	<b>1.</b>		
<p><b>2.</b> Enter the amount from Form 1040, line 9b* . . . . .</p>	<b>2.</b>		
<p><b>3.</b> Are you filing Schedule D?*</p> <p><input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> 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"/> <b>No.</b> Enter the amount from Form 1040, line 13</p>	<b>3.</b>		
<p><b>4.</b> Add lines 2 and 3 . . . . .</p>	<b>4.</b>		
<p><b>5.</b> If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0- . . . . .</p>	<b>5.</b>		
<p><b>6.</b> Subtract line 5 from line 4. If zero or less, enter -0- . . . . .</p>	<b>6.</b>		
<p><b>7.</b> Subtract line 6 from line 1. If zero or less, enter -0- . . . . .</p>	<b>7.</b>		
<p><b>8.</b> Enter the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The amount on line 1, or</li> <li>• \$32,550 if single or married filing separately, \$65,100 if married filing jointly or qualifying widow(er), \$43,650 if head of household.</li> </ul>	<b>8.</b>		
<p><b>9.</b> Is the amount on line 7 equal to or more than the amount on line 8?</p> <p><input type="checkbox"/> <b>Yes.</b> Skip lines 9 and 10; go to line 11 and check the “No” box.</p> <p><input type="checkbox"/> <b>No.</b> Enter the amount from line 7 . . . . .</p>	<b>9.</b>		
<p><b>10.</b> Subtract line 9 from line 8 . . . . .</p>	<b>10.</b>		
<p><b>11.</b> Are the amounts on lines 6 and 10 the same?</p> <p><input type="checkbox"/> <b>Yes.</b> Skip lines 11 through 14; go to line 15.</p> <p><input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 1 or line 6 . . . . .</p>	<b>11.</b>		
<p><b>12.</b> Enter the amount from line 10 (if line 10 is blank, enter -0-) . . . . .</p>	<b>12.</b>		
<p><b>13.</b> Subtract line 12 from line 11 . . . . .</p>	<b>13.</b>		
<p><b>14.</b> Multiply line 13 by 15% (.15) . . . . .</p>	<b>14.</b>		
<p><b>15.</b> Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . .</p>	<b>15.</b>		
<p><b>16.</b> Add lines 14 and 15 . . . . .</p>	<b>16.</b>		
<p><b>17.</b> Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . .</p>	<b>17.</b>		
<p><b>18. Tax on all taxable income.</b> Enter the <b>smaller</b> of line 16 or line 17. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 37 . . . . .</p>	<b>18.</b>		

\*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 37 before completing this line.