## 2008 Tax Computation Worksheet—Line 44

See the instructions for line 44 that begin on page 36 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A - Use if your filing status is Single. Complete the row below that applies to you.

| Taxable income. If line 43 is - | (a) <br> Enter the amount from line $43$ | (b) <br> Multiplication amount | (c) <br> Multiply <br> (a) by (b) | (d) Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least $\$ 100,000$ but not over \$164,550 | \$ | $\times 28 \%(.28)$ | \$ | \$ 6,021.75 | \$ |
| Over \$164,550 but not over $\$ 357,700$ | \$ | $\times 33 \%(.33)$ | \$ | \$ 14,249.25 | \$ |
| Over \$357,700 | \$ | $\times 35 \%$ (.35) | \$ | \$ 21,403.25 | \$ |

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

| Taxable income. If line 43 is - | (a) <br> Enter the amount from line $43$ | (b) <br> Multiplication amount | (c) Multiply <br> (a) by (b) | (d) Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least \$100,000 but not over \$131,450 | \$ | $\times 25 \%$ (.25) | \$ | \$ 7,312.50 | \$ |
| Over \$131,450 but not over \$200,300 | \$ | $\times 28 \%(.28)$ | \$ | \$ 11,256.00 | \$ |
| Over \$200,300 but not over \$357,700 | \$ | $\times 33 \%(.33)$ | \$ | \$ 21,271.00 | \$ |
| Over \$357,700 | \$ | $\times 35 \%$ (.35) | \$ | \$ 28,425.00 | \$ |

Section C-Use if your filing status is Married filing separately. Complete the row below that applies to you.

| Taxable income. If line 43 is - | (a) <br> Enter the amount from line $43$ | (b) <br> Multiplication amount | (c) <br> Multiply <br> (a) by (b) | (d) Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least \$100,000 but not over \$100,150 | \$ | $\times 28 \%(.28)$ | \$ | \$ 5,628.00 | \$ |
| Over \$100,150 but not over \$178,850 | \$ | $\times 33 \%$ (.33) | \$ | \$ 10,635.50 | \$ |
| Over \$178,850 | \$ | $\times 35 \%$ (.35) | \$ | \$ 14,212.50 | \$ |

Section D-Use if your filing status is Head of household. Complete the row below that applies to you.

| Taxable income. <br> If line 43 is - | (a) <br> Enter the amount from line $43$ | (b) <br> Multiplication amount | (c) <br> Multiply <br> (a) by (b) | (d) <br> Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least $\$ 100,000$ but not over \$112,650 | \$ | $\times 25 \%(.25)$ | \$ | \$ 4,937.50 | \$ |
| Over \$112,650 but not over \$182,400 | \$ | $\times 28 \%(.28)$ | \$ | \$ 8,317.00 | \$ |
| Over \$182,400 but not over \$357,700 | \$ | $\times 33 \%(.33)$ | \$ | \$ 17,437.00 | \$ |
| Over \$357,700 | \$ | $\times 35 \%$ (.35) | \$ | \$ 24,591.00 | \$ |

