

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and initial	Last name	Your social security number
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 P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name	Foreign province/state/county	Foreign postal code
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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

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here. ▶ \_\_\_\_\_

4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_

5  Qualifying widow(er) (see instructions)

Check only one box.

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, **do not** check box 6a . . . . .

b  Spouse . . . . .

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶

d Total number of exemptions claimed . . . . . **2**

Boxes checked on 6a and 6b **2**

No. of children on 6c who:  
 • lived with you   
 • did not live with you due to divorce or separation (see instructions)   
 Dependents on 6c not entered above   
 Add numbers on lines above ▶ **2**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>7</b>	0
8a Taxable interest. Attach Schedule B if required . . . . .	<b>8a</b>	
b Tax-exempt interest. Do not include on line 8a . . . . .	<b>8b</b>	0
9a Ordinary dividends. Attach Schedule B if required . . . . .	<b>9a</b>	0
b Qualified dividends . . . . .	<b>9b</b>	0
10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>	0
11 Alimony received . . . . .	<b>11</b>	
12 Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	0
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .	<b>13</b>	1,000,000
14 Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>	
15a IRA distributions . . . . .	<b>15a</b>	
b Taxable amount . . . . .	<b>15b</b>	0
16a Pensions and annuities . . . . .	<b>16a</b>	
b Taxable amount . . . . .	<b>16b</b>	0
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>17</b>	
18 Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	0
19 Unemployment compensation . . . . .	<b>19</b>	
20a Social security benefits . . . . .	<b>20a</b>	
b Taxable amount . . . . .	<b>20b</b>	
21 Other income. List type and amount _____	<b>21</b>	0
22 Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	<b>22</b>	1,000,000

**Adjusted Gross Income**

23 Educator expenses . . . . .	<b>23</b>	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	<b>24</b>	0
25 Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>	0
26 Moving expenses. Attach Form 3903 . . . . .	<b>26</b>	0
27 Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>27</b>	0
28 Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	0
29 Self-employed health insurance deduction . . . . .	<b>29</b>	
30 Penalty on early withdrawal of savings . . . . .	<b>30</b>	0
31a Alimony paid b Recipient's SSN ▶ _____	<b>31a</b>	
32 IRA deduction . . . . .	<b>32</b>	0
33 Student loan interest deduction . . . . .	<b>33</b>	
34 Tuition and fees. Attach Form 8917 . . . . .	<b>34</b>	
35 Domestic production activities deduction. Attach Form 8903 . . . . .	<b>35</b>	0
36 Add lines 23 through 35 . . . . .	<b>36</b>	0
37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	<b>37</b>	1,000,000

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, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-56 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 57-63 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-74 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-77 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 78-79 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below [X] No

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 accurately list all amounts and sources of income I received during the tax year.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, etc.

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

- ▶ Attach to Form 1040 or Form 1040NR.
- ▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.
- ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	0	0		0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked	0	0	0	0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	0	0	0	0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked	0	0	0	0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				0
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				0
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.				( 0 )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				0

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	0	0		0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked	0	0	0	0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked	0	0	0	0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked	1,010,000	10,000	0	1,000,000
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				0
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				0
<b>13</b> Capital gain distributions. See the instructions				0
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				( 0 )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then go to Part III on page 2				1,000,000

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

Schedule D (Form 1040) 2017

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	1,000,000
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	1,000,000
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	0
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( )
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 and Form 1040NR.</p>		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on Page 1

**Social security number or taxpayer identification number**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

**(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

**(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

**(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	Test Bullion	1/11/00	1/12/17	1,010,000	10,000	C	0	1,000,000	
								0	
								0	
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								0	
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				1,010,000	10,000		0	1,000,000

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

# Alternative Minimum Tax—Individuals

▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

**2017**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment  
Sequence No. **32**

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

Your social security number

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

<b>1</b>	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38 and go to line 7. (If less than zero, enter as a negative amount.) . . . . .	<b>1</b>	1,000,000
<b>2</b>	Reserved for future use . . . . .	<b>2</b>	
<b>3</b>	Taxes from Schedule A (Form 1040), line 9 . . . . .	<b>3</b>	
<b>4</b>	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line . . . . .	<b>4</b>	
<b>5</b>	Miscellaneous deductions from Schedule A (Form 1040), line 27 . . . . .	<b>5</b>	
<b>6</b>	If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions . . . . .	<b>6</b>	( )
<b>7</b>	Tax refund from Form 1040, line 10 or line 21 . . . . .	<b>7</b>	( 0 )
<b>8</b>	Investment interest expense (difference between regular tax and AMT) . . . . .	<b>8</b>	
<b>9</b>	Depletion (difference between regular tax and AMT) . . . . .	<b>9</b>	0
<b>10</b>	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .	<b>10</b>	0
<b>11</b>	Alternative tax net operating loss deduction . . . . .	<b>11</b>	( )
<b>12</b>	Interest from specified private activity bonds exempt from the regular tax . . . . .	<b>12</b>	0
<b>13</b>	Qualified small business stock, see instructions . . . . .	<b>13</b>	0
<b>14</b>	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	<b>14</b>	0
<b>15</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .	<b>15</b>	0
<b>16</b>	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	<b>16</b>	
<b>17</b>	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	<b>17</b>	0
<b>18</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	<b>18</b>	0
<b>19</b>	Passive activities (difference between AMT and regular tax income or loss) . . . . .	<b>19</b>	0
<b>20</b>	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	<b>20</b>	
<b>21</b>	Circulation costs (difference between regular tax and AMT) . . . . .	<b>21</b>	
<b>22</b>	Long-term contracts (difference between AMT and regular tax income) . . . . .	<b>22</b>	
<b>23</b>	Mining costs (difference between regular tax and AMT) . . . . .	<b>23</b>	
<b>24</b>	Research and experimental costs (difference between regular tax and AMT) . . . . .	<b>24</b>	
<b>25</b>	Income from certain installment sales before January 1, 1987 . . . . .	<b>25</b>	( )
<b>26</b>	Intangible drilling costs preference . . . . .	<b>26</b>	0
<b>27</b>	Other adjustments, including income-based related adjustments . . . . .	<b>27</b>	0
<b>28</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.) . . . . .	<b>28</b>	1,000,000

**Part II Alternative Minimum Tax (AMT)**

<b>29</b>	Exemption. (If you were under age 24 at the end of 2017, see instructions.) <b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b> Single or head of household . . . . . \$120,700 . . . . . \$54,300 Married filing jointly or qualifying widow(er) 160,900 . . . . . 84,500 Married filing separately . . . . . 80,450 . . . . . 42,250 If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>29</b>	
<b>30</b>	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. . . . .	<b>30</b>	1,000,000
<b>31</b>	<ul style="list-style-type: none"> <li>• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• 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.</li> <li>• <b>All others:</b> If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.</li> </ul>	<b>31</b>	276,244
<b>32</b>	Alternative minimum tax foreign tax credit (see instructions) . . . . .	<b>32</b>	0
<b>33</b>	Tentative minimum tax. Subtract line 32 from line 31 . . . . .	<b>33</b>	276,244
<b>34</b>	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 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions) . . . . .	<b>34</b>	265,651
<b>35</b>	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .	<b>35</b>	10,593

**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.

<b>36</b>	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 . . . . .	<b>36</b>	1,000,000
<b>37</b>	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 refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>37</b>	0
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>38</b>	0
<b>39</b>	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 <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>39</b>	0
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	<b>40</b>	0
<b>41</b>	Subtract line 40 from line 36 . . . . .	<b>41</b>	1,000,000
<b>42</b>	If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result . . . . . ▶	<b>42</b>	276,244
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,950 if single or married filing separately, or</li> <li>• \$50,800 if head of household.</li> </ul> } . . . . .	<b>43</b>	75,900
<b>44</b>	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 . . . . .	<b>44</b>	987,300
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>	0
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>	0
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% . . . . .	<b>47</b>	0
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>	0
<b>49</b>	Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single</li> <li>• \$235,350 if married filing separately</li> <li>• \$470,700 if married filing jointly or qualifying widow(er)</li> <li>• \$444,550 if head of household</li> </ul> } . . . . .	<b>49</b>	470,700
<b>50</b>	Enter the amount from line 45 . . . . .	<b>50</b>	0
<b>51</b>	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 . . . . .	<b>51</b>	75,900
<b>52</b>	Add line 50 and line 51 . . . . .	<b>52</b>	75,900
<b>53</b>	Subtract line 52 from line 49. If zero or less, enter -0- . . . . .	<b>53</b>	394,800
<b>54</b>	Enter the smaller of line 48 or line 53 . . . . .	<b>54</b>	0
<b>55</b>	Multiply line 54 by 15% (0.15) . . . . . ▶	<b>55</b>	0
<b>56</b>	Add lines 47 and 54 . . . . .	<b>56</b>	0
<b>If lines 56 and 36 are the same, skip lines 57 and 61 and go to line 62. Otherwise, go to line 57.</b>			
<b>57</b>	Subtract line 56 from line 46 . . . . .	<b>57</b>	0
<b>58</b>	Multiply line 57 by 20% (0.20) . . . . . ▶	<b>58</b>	0
<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>			
<b>59</b>	Add lines 41, 56, and 57 . . . . .	<b>59</b>	
<b>60</b>	Subtract line 59 from line 36 . . . . .	<b>60</b>	
<b>61</b>	Multiply line 60 by 25% (0.25) . . . . . ▶	<b>61</b>	
<b>62</b>	Add lines 42, 55, 58, and 61 . . . . .	<b>62</b>	276,244
<b>63</b>	If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result . . . . .	<b>63</b>	276,244
<b>64</b>	Enter the <b>smaller</b> 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 . . . . .	<b>64</b>	276,244

**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Your social security number or EIN

**Part I Investment Income**

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	0
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	0
<b>3</b>	Annuities (see instructions)		<b>3</b>	0
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	0	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	0
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	5a	1,000,000	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
<b>d</b>	Combined lines 5a through 5c		<b>5d</b>	1,000,000
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	0
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	1,000,000

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	9a		
<b>b</b>	State, local, and foreign income tax (see instructions)	9b	0	
<b>c</b>	Miscellaneous investment expenses (see instructions)	9c	0	
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	0
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	0
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	0

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	1,000,000
<b>13</b>	Modified adjusted gross income (see instructions)	13	1,000,000	
<b>14</b>	Threshold based on filing status (see instructions)	14	250,000	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	15	750,000	
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	750,000
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	28,500
<b>18a</b>	Net investment income (line 12 above)	18a		
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c		
<b>19a</b>	Adjusted gross income (see instructions)	19a		
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	