

QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET

Section A: Income from U.S. Sources

- Total U.S. Sourced Income: \$_____◦ Include wages, rental income, etc.
- Qualified Dividends from U.S. Corporations: \$_____
- Net Capital Gains from U.S. assets: \$_____◦ Only include gains from assets such as U.S. real estate or stocks of U.S. companies.

Section B: Tax Calculations

- Determine your U.S. Tax Filing Status:
 - Non-residents generally file as "Single" or "Married Filing Separately."
- Adjusted Gross Income (AGI):
 - Sum of U.S.-sourced income: \$_____
- Taxable Income Calculation:
 - AGI minus any applicable treaty benefits or deductions: \$_____

Section C: Tax Rates and Withholding

- Tax on Qualified Dividends:
 - Non-residents are typically taxed at a flat 30% rate or treaty rate: \$_____
- Tax on Net Capital Gains:
 - Long-term capital gains may be taxed at 0%, 15%, or 30%, depending on the asset and treaty: \$_____
 - Short-term gains are taxed at ordinary income rates.

Section D: Total Tax Liability

- Total Tax on U.S. Sourced Investment Income: \$_____◦ Include withholding taxes and any estimated payments.