

**Caution: Don't** use this worksheet if the estate or trust must complete Schedule D (Form 1041).

1.	Enter the amount from Form 1041, line 23 .....	1.	_____
2.	Enter the amount from Form 1041, line 2b(2) .....	2.	_____
3.	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g; otherwise, enter -0- .....	3.	_____
4.	Subtract line 3 from line 2. If zero or less, enter -0- .....	4.	_____
5.	Subtract line 4 from line 1. If zero or less, enter -0- .....	5.	_____
6.	Enter the <b>smaller</b> of the amount on line 1 or \$2,800 .....	6.	_____
7.	Enter the <b>smaller</b> of the amount on line 5 or line 6 .....	7.	_____
8.	Subtract line 7 from line 6. If zero or less, enter -0-. This amount is taxed at 0% .....	8.	_____
9.	Enter the <b>smaller</b> of line 1 or line 4 .....	9.	_____
10.	Subtract line 8 from line 4 .....	10.	_____
11.	Enter the <b>smaller</b> of line 1 or \$13,700 .....	11.	_____
12.	Add lines 5 and 8 .....	12.	_____
13.	Subtract line 12 from line 11. If zero or less, enter -0- .....	13.	_____
14.	Enter the <b>smaller</b> of line 10 or line 13 .....	14.	_____
15.	Multiply line 14 by 15% (0.15) .....	15.	_____
16.	Enter the amount from line 9 .....	16.	_____
17.	Add lines 8 and 14 .....	17.	_____
18.	Subtract line 17 from line 16. If zero or less, enter -0- .....	18.	_____
19.	Multiply line 18 by 20% (0.20) .....	19.	_____
20.	Figure the tax on the amount on line 5. Use the 2022 Tax Rate Schedule .....	20.	_____
21.	Add lines 15, 19, and 20 .....	21.	_____
22.	Figure the tax on the amount on line 1. Use the 2022 Tax Rate Schedule .....	22.	_____
23.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 21 or line 22 here and on Schedule G, line 1a .....	23.	_____