

## Tax for Certain Children Who Have Unearned Income

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach only to the child's Form 1040 or Form 1040-NR.**  
▶ **Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.**

Child's name shown on return

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.

**B** Parent's social security number

**C** Parent's filing status (check one):

- Single     
  Married filing jointly     
  Married filing separately     
  Head of household     
  Qualifying widow(er)

### Part I Child's Net Unearned Income

<b>1</b> Enter the child's unearned income. See Instructions . . . . .	<b>1</b>	
<b>2</b> If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040-NR), enter \$2,200. Otherwise, see instructions . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>3</b>	
<b>4</b> Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions. . . . .	<b>4</b>	
<b>5</b> Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return. . . . .	<b>5</b>	

### Part II Tentative Tax Based on the Tax Rate of the Parent

<b>6</b> Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions . . . . .	<b>6</b>	
<b>7</b> Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>	
<b>8</b> Add lines 5, 6, and 7. See instructions . . . . .	<b>8</b>	
<b>9</b> Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>9</b>	
<b>10</b> Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972, 8814, or 8885</b> or any tax from recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>10</b>	
<b>11</b> Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	<b>11</b>	
<b>12a</b> Add lines 5 and 7 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;"><b>12a</b></span>	<b>12a</b>	
<b>b</b> Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	x .
<b>13</b> Multiply line 11 by line 12b . . . . .	<b>13</b>	

### Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

<b>14</b> Subtract line 5 from line 4 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;"><b>14</b></span>	<b>14</b>	
<b>15</b> Enter the tax on the amount on line 14 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>15</b>	
<b>16</b> Add lines 13 and 15 . . . . .	<b>16</b>	
<b>17</b> Enter the tax on the amount on line 4 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>17</b>	
<b>18</b> Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions . . . . .	<b>18</b>	