

Form 8615

Department of the Treasury
Internal Revenue Service

Tax for Certain Children Who Have Unearned Income

Attach only to the child's Form 1040 or 1040-NR.

► Go to www.irs.gov/Form8615 for instructions and the latest information.

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Department of the Treasury **Internal Revenue Service** www.irs.gov



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**Tax for Certain Children Who
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Child's name shown on return		Child's social security number
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): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying surviving spouse		

Part I Child's Net Unearned Income		
1	Enter the child's unearned income. See instructions	1
2	If the child did not itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040-NR), enter \$2,600. Otherwise, see instructions	2
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return.	3
4	Enter the child's taxable income from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions	4
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5

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

6	Enter the parent's taxable income from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	
8	Add lines 5, 6, and 7. See instructions	8	
9	Enter the tax on the amount on line 8 based on the parent's 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"/>	9	
10	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. Do not include any tax from Form 4972 or Form 8814 , or any tax from the 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"/>	10	
11	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 Part III	11	
12a	Add lines 5 and 7 12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .
13	Multiply line 11 by line 12b	13	

Part III

Child's Tax

— If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14		
15	Enter the tax on the amount on line 14 based on the child's 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"/>		15	
16	Add lines 13 and 15		16	
17	Enter the tax on the amount on line 4 based on the child's 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"/>		17	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions		18	

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