



**Note:** *The draft you are looking for begins on the next page.*

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

## Tax for Certain Children Who Have Unearned Income

▶ **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
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**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).

<b>A</b> Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.	<b>B</b> Parent's social security number
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**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**

1 Enter the child's unearned income. See instructions	<b>1</b>	
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040) or <b>Schedule A</b> (Form 1040-NR), enter \$2,200. Otherwise, see instructions	<b>2</b>	
3 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>	
4 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>	
5 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**

6 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>	
7 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>	
8 Add lines 5, 6, and 7. See instructions	<b>8</b>	
9 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 <span style="float: right;">▶ <input type="checkbox"/></span>	<b>9</b>	
10 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 <span style="float: right;">▶ <input type="checkbox"/></span>	<b>10</b>	
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 <b>Part III</b>	<b>11</b>	
12a Add lines 5 and 7 <span style="float: right;"><b>12a</b></span>	<b>12a</b>	
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	<b>12b</b>	x .
13 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.

14 Subtract line 5 from line 4 <span style="float: right;"><b>14</b></span>	<b>14</b>	
15 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 <span style="float: right;">▶ <input type="checkbox"/></span>	<b>15</b>	
16 Add lines 13 and 15	<b>16</b>	
17 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 <span style="float: right;">▶ <input type="checkbox"/></span>	<b>17</b>	
18 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>	