

Tax for Certain Children Who Have Unearned Income

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.**

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

| | | | |
|---|----------|--|--|
| 1 Enter the child's unearned income (see instructions) | 1 | | |
| 2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,100. 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, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, 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

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|---|------------|---|--|
| 6 Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, 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, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, 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 | x | |
| 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.

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|--|-----------|--|--|
| 14 Subtract line 5 from line 4 14 | 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, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions | 18 | | |