

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 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

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 1040-NR), enter \$2,200. 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, 8814, or 8885 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"/>	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	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 II 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	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	

For Paperwork Reduction Act Notice, see your tax return instructions.