

## 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](http://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).

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| <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**

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|--|----------|--|
| 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 Form 1040NR), enter \$2,100. 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, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, 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**

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| 6 Enter the parent's <b>taxable income</b> 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 . . . . .   | <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 . . . . . ▶ <input type="checkbox"/>   | <b>9</b>   |   |
| 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. <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 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"/> | <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; 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 |
| 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.**

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|---|-----------|--|
| 14 Subtract line 5 from line 4 . . . . .  | <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 . . . . . ▶ <input type="checkbox"/> | <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 . . . . . ▶ <input type="checkbox"/>  | <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, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .   | <b>18</b> |  |