

Tax for Certain Children Who Have Unearned Income

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your Form 1040 or Form 1040NR.**

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

Name shown on return	Your social security number
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Before you begin: If you must use the Schedule D Tax Worksheet or have income from farming or fishing, see the instructions. Also, see **Pub. 929, Tax Rules for Children and Dependents.** It explains how to figure your 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
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Part I	Net Unearned Income	
1 Enter your unearned income (see instructions)	1	
2 If you 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 your return	3	
4 Enter your taxable income from Form 1040, line 10, or Form 1040NR, line 41. If you file 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 your return	5	

Part II	Tax	
6 Subtract line 5 from line 4	6	
7 Enter the tax on the amount on line 4 (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. If applicable, include this amount on your Form 1040, line 11, or Form 1040NR, line 42 (see instructions). If you file Form 2555 or 2555-EZ, see the instructions ▶ <input type="checkbox"/>	7	

For Paperwork Reduction Act Notice, see your tax return instructions. Form **8615** (2018)