

## Tax for Certain Children Who Have Unearned Income

**2019**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **33**

▶ **Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.**

Name shown on return

Your social security number

**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 or 1040-SR).

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.

**B** Parent's social security number

**Part I Net Unearned Income**

<b>1</b>	Enter your unearned income. See the instructions . . . . .	<b>1</b>	
<b>2</b>	If you <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040-NR), enter \$2,200. Otherwise, see instructions . . . . .	<b>2</b>	
<b>3</b>	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 your return . . . . .	<b>3</b>	
<b>4</b>	Enter your <b>taxable income</b> from Form 1040, line 11b; or Form 1040-NR, line 41. If you file Form 2555, see the instructions . . . . .	<b>4</b>	
<b>5</b>	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 your return . . . . .	<b>5</b>	

**Part II Tax**

<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>		
<b>7</b>	Enter the tax on the amount on line 4. See the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040 or 1040-SR) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 12a; or Form 1040-NR, line 42. See the instructions. If you file Form 2555, see the instructions . . . . . ▶ <input type="checkbox"/>	<b>7</b>		

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

Form **8615** (2019)