

**Tax for Certain Children Who  
Have Unearned Income**

► **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, **Use 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**

<b>1</b>	Enter the child's unearned income (see instructions).....	<b>1</b>		
<b>2</b>	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions .....	<b>2</b>		
<b>3</b>	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 .....	<b>3</b>		
<b>4</b>	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 .....	<b>4</b>		
<b>5</b>	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 .....	<b>5</b>		

**Part II Tentative Tax Based on the Tax Rate of the Parent**

<b>6</b>	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 .....	<b>6</b>		
<b>7</b>	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 .....	<b>7</b>		
<b>8</b>	Add lines 5, 6, and 7 (see instructions) .....	<b>8</b>		
<b>9</b>	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"/>	<b>9</b>		
<b>10</b>	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"/>	<b>10</b>		
<b>11</b>	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 .....	<b>11</b>		
<b>12a</b>	Add lines 5 and 7 .....	<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>		×
<b>13</b>	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.

<b>14</b>	Subtract line 5 from line 4 .....	<b>14</b>		
<b>15</b>	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"/>	<b>15</b>		
<b>16</b>	Add lines 13 and 15 .....	<b>16</b>		
<b>17</b>	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"/>	<b>17</b>		
<b>18</b>	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 . .	<b>18</b>		