

**Parents' Election To Report
Child's Interest and Dividends**
Attach to parents' Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8814 for the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **40**

Name(s) shown on your return

Your social security number

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a 1b		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	
b	Enter your child's qualified dividends included on line 2a. See the instructions 2b		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	
4	Add lines 1a, 2a, and 3. If the total is \$2,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$13,500 or more, do not file this form. Your child must file his or her own return to report the income	4	
5	Base amount	5	\$2,700
6	Subtract line 5 from line 4	6	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	
11	Add lines 9 and 10	11	
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8z. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	

Part II Tax on the First \$2,700 of Child's Interest and Dividends

13	Amount not taxed	13	\$1,350
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	
15	Tax. Is the amount on line 14 less than \$1,350? <input type="checkbox"/> No. Enter \$135 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (0.10). Enter the result here and see the Note below. }	15	

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

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

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