

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

Attach only to the child's Form 1040 or 1040-NR.
Go to www.irs.gov/Form8615 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **33**

aka KIDDIE TAX Filing for Child F8615

See: Parent Filing F8814

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 surviving spouse

Part I Child's Net Unearned Income

1	Enter the child's unearned income . See instructions	1	Child's Income
2	If the child did not itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040-NR), enter \$2,600. Otherwise, see instructions	2	Child's Threshold, \$2,600
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 the child's return.	3	Income - 2,600
4	Enter the child's taxable income from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions	4	Child's Taxable Income
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 the child's return	5	Lesser of Line 3 or 4

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

6	Enter the parent's taxable income from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions	6	Parents Income
7	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	7	Child Income
8	Add lines 5, 6, and 7. See instructions	8. Grand Total = Parent's + Child's Income	
9	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"/>	9	Cap. Gains
10	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. Do not include any tax from Form 4972 or Form 8814 , or any tax from the recapture of an education credit. If the parent files Form 2555, 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"/>	10	Any AMT ??
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 Part III	11	
12a	Add lines 5 and 7	12a	12. Fraction of Child / Parent Income
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	x .
13	Multiply line 11 by line 12b	13	13. Child's Tax Portion

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	Child's Taxable Income
15	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"/>	15	Child's Tax
16	Add lines 13 and 15	16	Total Child Tax
17	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"/>	17	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions	18	