

Tax for Certain Children Who Have Unearned Income

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

A Parent's name (first, initial, and last). Caution: See the instructions before completing.	B Parent's social security number
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Part I Net Unearned Income	
1 Enter your unearned income. See the instructions	1
2 If you did not itemize deductions on Schedule A (Form 1040 or Form 1040-NR), enter \$2,200. Otherwise, see the 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 11b; or Form 1040-NR, line 41. If you file Form 2555, 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 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"/>	7