



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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

|  |  |
|--|--|
| Child's name shown on return   | Child's social security number           |
| <b>A</b> Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.   | <b>B</b> Parent's social security number |
| <b>C</b> Parent's filing status (check one):<br><input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying surviving spouse |  |

**Part I Child's Net Unearned Income**

|   |          |  |
|---|----------|--|
| 1 Enter the child's unearned income. See instructions . . . . .   | <b>1</b> |  |
| 2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040) or <b>Schedule A</b> (Form 1040-NR), enter \$2,500. Otherwise, see instructions . . . . . | <b>2</b> |  |
| 3 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 the child's return . . . . .                 | <b>3</b> |  |
| 4 Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions. . . . .                                   | <b>4</b> |  |
| 5 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 the child's return . . . . .        | <b>5</b> |  |

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

|  |            |     |
|--|------------|-----|
| 6 Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions . . . . .   | <b>6</b>   |     |
| 7 Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .   | <b>7</b>   |     |
| 8 Add lines 5, 6, and 7. See instructions . . . . .  | <b>8</b>   |     |
| 9 Enter the tax on the amount on line 8 based on the <b>parent's</b> 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>   |     |
| 10 Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>Form 8814</b> , 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"/> | <b>10</b>  |     |
| 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 <b>Part III</b> . . . . .  | <b>11</b>  |     |
| 12a Add lines 5 and 7 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;"><b>12a</b></span>   | <b>12a</b> |     |
| b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .  | <b>12b</b> | x . |
| 13 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.

|  |           |  |
|--|-----------|--|
| 14 Subtract line 5 from line 4 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;"><b>14</b></span>   | <b>14</b> |  |
| 15 Enter the tax on the amount on line 14 based on the <b>child's</b> 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> |  |
| 16 Add lines 13 and 15 . . . . .   | <b>16</b> |  |
| 17 Enter the tax on the amount on line 4 based on the <b>child's</b> 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> |  |
| 18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions . . . . .  | <b>18</b> |  |