Form **8615**	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*.	OMB No. 1545-0074 **2014** Attachment Sequence No. **33**
Department of the Treasury Internal Revenue Service (99)		

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

Part II	**Tentative Tax Based on the Tax Rate of the Parent**		
6	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	**6**	
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**	
8	Add lines 5, 6, and 7 (see instructions)	**8**	
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 ▶ ☐	**9**	
10	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 ▶ ☐	**10**	
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**		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	**12b**	× .
13	Multiply line 11 by line 12b	**13**	

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**		
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 ▶ ☐	**15**	
16	Add lines 13 and 15	**16**	
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 ▶ ☐	**17**	
18	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	**18**	

For Paperwork Reduction Act Notice, see your tax return instructions.   Cat. No. 64113U   Form **8615** (2014)