Form **8615**

Department of the Treasury
Internal Revenue Service

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**

Child's name shown on return | Child's social security number

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**	
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**	
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 or 1040-NR, line 15. If the child files 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 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 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, 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 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 ☐	**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 or 1040-NR, line 16. If the child files Form 2555, see the instructions	**18**	

For Paperwork Reduction Act Notice, see your tax return instructions.   Cat. No. 64113U   Form **8615** (2024)