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

OMB No. 1545-0074

**2022**

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 widow(er)

### Part I Child's Net Unearned Income

- |   |   |   |  |
|---|---|---|--|
| 1 | Enter the child's unearned income. See instructions . . . . .   | 1 |  |
| 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 \$2,300. Otherwise, see instructions . . . . . | 2 |  |
| 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. . . . .                  | 3 |  |
| 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. . . . .                                   | 4 |  |
| 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. . . . .         | 5 |  |

### 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 . . . . .  | 6   |     |
| 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 . . . . .  | 7   |     |
| 8   | Add lines 5, 6, and 7. See instructions . . . . .   | 8   |     |
| 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"/>   | 9   |     |
| 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"/> | 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 <b>Part III</b> . . . . .  | 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 | x . |
| 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 <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"/> | 15 |  |
| 16 | Add lines 13 and 15 . . . . .   | 16 |  |
| 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"/>  | 17 |  |
| 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 . . . . .  | 18 |  |

For Paperwork Reduction Act Notice, see your tax return instructions.

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