

Internal Revenue Code Section 1(g)(2)(A)(i)

Tax imposed.

...

(g) Certain unearned income of children taxed as if parent's income.

(1) In general. In the case of any child to whom this subsection applies, the tax imposed by this section shall be equal to the greater of--

(A) the tax imposed by this section without regard to this subsection, or

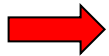
(B) the sum of—

(i) the tax which would be imposed by this section if the taxable income of such child for the taxable year were reduced by the net unearned income of such child, plus

(ii) such child's share of the allocable parental tax.

(2) Child to whom subsection applies. This subsection shall apply to any child for any taxable year if—

(A) such child--



(i) has not attained age 18 before the close of the taxable year, or

...