


### Reg. Section 1.1(i)-1T, Q&A 9

Questions and answers relating to the tax on unearned income of certain minor children

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 Q-. 9. For purposes of section 1(i), does income which is not earned income (as defined in section 911(d) (2)) include social security benefits or pension benefits that are paid to the child?

A-9. Yes. For purposes of section 1(i), earned income (as defined in section 911(d)(2)) does not include any social security or pension benefits paid to the child. Thus, such amounts are included in unearned income to the extent they are includible in the child's gross income.

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