

Child's name shown on return

## Tax for Children Under Age 14 With Investment Income of More Than \$1,500

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.  
▶ See separate instructions.

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children under age 14 received capital gains (including capital gain distributions), or qualified dividends, or farm income, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Qualified Dividends and Capital Gain Tax Worksheet** in the Form 1040 or Form 1040A instructions, or **Schedule D or 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 Investment Income

1 Enter the child's investment income (see instructions) . . . . .	1		
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,500. 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, line 40; Form 1040A, line 27; or Form 1040NR, line 38 . . . . .	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, line 40; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If zero or less, enter -0- . . . . .	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. . . . .	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 or Schedule D or J (Form 1040) is used, check here . . . . . ▶ <input type="checkbox"/>	9		
10 Enter the parent's tax from Form 1040, line 41; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 39; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> . If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or 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 . . . . . <span style="float: right;">12a</span>	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 . . . . . <span style="float: right;">14</span>	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 or Schedule D or 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 or Schedule D or 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, line 41; Form 1040A, line 28; or Form 1040NR, line 39 . . . . .	18		

