

Tax for Certain Children Who Have Unearned Income

▶ **Attach to your Form 1040 or Form 1040-NR.**
 ▶ **Go to www.irs.gov/Form8615 for instructions and the latest information.**

Name shown on return	Your social security number
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Before you begin: If you must use the Schedule D Tax Worksheet or have income from farming or fishing, see the instructions. Also see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure your tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040 or 1040-SR).

A Parent's name (first, initial, and last). Caution: See the instructions before completing.	B Parent's social security number
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Part I Net Unearned Income

1 Enter your unearned income. See the instructions	1	
2 If you did not itemize deductions on Schedule A (Form 1040 or Form 1040-NR), enter \$2,200. Otherwise, see the 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 your return	3	
4 Enter your taxable income from Form 1040, line 11b; or Form 1040-NR, line 41. If you file 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 your return	5	

Part II Tax

6 Subtract line 5 from line 4	6		
7 Enter the tax on the amount on line 4. See the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040 or 1040-SR) is used to figure the tax, check here. If applicable, include this amount on your Form 1040, line 12a; or Form 1040-NR, line 42. See the instructions. If you file Form 2555, see the instructions ▶ <input type="checkbox"/>	7		

2019 Line 7 Tax Computation Worksheet

1.	Add Form 8615, line 6, and \$2,600	1.	3700
2.	Enter the smaller of Form 8615, line 4, or line 1	2.	3700
3.	Enter the smaller of line 2 or the amount listed below for your filing status. • Single or married filing separately—\$9,700. • Head of household—\$13,850	3.	3700
4.	Multiply line 3 by 10% (0.10)	4.	370
5.	Enter the smaller of line 2 or the amount listed below for your filing status. • Single or married filing separately—\$39,475. • Head of household—\$52,850	5.	3700
6.	Subtract line 3 from line 5. If zero or less, enter -0-	6.	0
7.	Multiply line 6 by 12% (0.12)	7.	0
8.	Enter the smaller of line 2 or \$84,200	8.	3700
9.	Subtract line 5 from line 8. If zero or less, enter -0-	9.	0
10.	Multiply line 9 by 22% (0.22)	10.	0
11.	Add Form 8615, line 6, and \$9,300	11.	10400
12.	Enter the smaller of Form 8615, line 4, or line 11	12.	4900
13.	Enter the smaller of line 12 or the amount listed below for your filing status. • Single or married filing separately—\$160,725. • Head of household—\$160,700	13.	4900
14.	Subtract line 8 from line 13. If zero or less, enter -0-	14.	1200
15.	Multiply line 14 by 24% (0.24)	15.	288
16.	Enter the smaller of line 12 or \$204,100	16.	4900
17.	Subtract line 13 from line 16. If zero or less, enter -0-	17.	0
18.	Multiply line 17 by 32% (0.32)	18.	0
19.	Add Form 8615, line 6, and \$12,750	19.	13850
20.	Enter the smaller of Form 8615, line 4, or line 19	20.	4900
21.	Enter the smaller of line 20 or the amount listed below for your filing status. • Single or head of household—\$510,300. • Married filing separately—\$306,175	21.	0
22.	Subtract line 16 from line 21. If zero or less, enter -0-	22.	0
23.	Multiply line 22 by 35% (0.35)	23.	0
24.	Subtract line 21 from Form 8615, line 4. If zero or less, enter -0-	24.	0
25.	Multiply line 24 by 37% (0.37)	25.	0
26.	Add lines 4, 7, 10, 15, 18, 23, and 25. Stop. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040 or 1040-SR) is used to figure your tax, see the instructions, earlier. Otherwise, enter the result here and on Form 8615, line 7	26.	658

2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet

Keep for Your Records 

1.	Enter your parent's taxable income from Form 1040, line 11b; or Form 1040-NR, line 41. If zero or less, enter -0-	1.	10100
2.	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 your own Form 8615, line 5	2.	3800
3.	Add Form 8615, line 5, and lines 1 and 2 from this worksheet and enter the result here	3.	17700
4.	Enter the tax on the amount on line 3 above based on your parent's filing status	4.	1770
5.	Enter your parent's tax from Form 1040, line 12a, minus any alternative minimum tax; or Form 1040-NR, line 42. Do not include any tax from Form 4972, 8814, or 8885 or any tax from recapture of an education credit	5.	1010
6.	Subtract line 5 from line 4 and enter the result. If line 2 is blank, also enter this amount on line 8 and go to Part II of your Form 8615	6.	760
7a.	Add line 5 of your Form 8615 and line 2 of this worksheet and enter the result here	7a.	7600
b.	Divide line 5 of your Form 8615 by line 7a. Enter the result as a decimal (rounded to at least three places)	b.	.500
8.	Multiply line 6 by line 7b	8.	380
9.	Enter the tax on the amount on Form 8615, line 6, based on your filing status	9.	110
10.	Add lines 8 and 9		490
11.	Enter the tax on the amount on Form 8615, line 4, based on your filing status (see instructions)	11.	490
12.	Enter the larger of line 10 or line 11 here and on your Form 8615, line 7	12.	490

2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet Instructions

Line 1. If your parent filed a joint return, enter the taxable income shown on that return even if your parent's spouse isn't your parent.

If the Foreign Earned Income Tax Worksheet (in the Instructions for Forms 1040 and 1040-SR) was used to figure your parent's tax, enter the amount from line 3 of that worksheet, instead of your parent's taxable income.

Line 3. Enter on this line the total of line 5 of your Form 8615, and lines 1 and 2 of the [2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet](#). You must determine the amount of net capital gain and qualified dividends included on this line before completing line 3 of the [2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet](#).

Net capital gain. Net capital gain is the smaller of the gain, if any, on Schedule D (Form 1040 or 1040-SR), line 15, or the gain, if any, on Schedule D, line 16. If Schedule D isn't required, it is the amount on Form 1040, line 6, or Form 1040-NR, line 14.

Qualified dividends. Qualified dividends are those dividends reported on line 3a of Form 1040 or line 10b of Form 1040-NR.

Net capital gain and qualified dividends on line 3. If neither you, nor your parent, nor any other child has net capital gain, the net capital gain on line 3 is zero. (The term "other child" means any other child whose Form 8615 uses the tax return information of your parent identified on lines A and B of Form

8615.) If neither you, nor your parent, nor any other child has qualified dividends, the amount of qualified dividends on line 3 is zero. If you, your parent, or any other child has net capital gain, figure the amount of net capital gain included on line 3 by adding together the net capital gain amounts included on line 5 of your Form 8615, and lines 1 and 2 of your [2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet](#). If you, your parent, or any other child has qualified dividends, figure the amount of qualified dividends included on line 3 by adding together the qualified dividend amounts included on line 5 of your Form 8615, and lines 1 and 2 of your [2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet](#). Use the following discussions to find these amounts.

Net capital gain or qualified dividends on line 5 of your Form 8615. If you have a net capital gain or qualified dividends, use the appropriate Form 8615, Line 5 Worksheet, later, in these instructions to find the amount included on Form 8615, line 5. These worksheets are needed to adjust your net capital gain and qualified dividends by the appropriate allocated amount of your deductions.

Net capital gain or qualified dividends on line 1 of your 2019 Tentative Tax Based on the Tax Rate of Your Parent worksheet. If your parent has a net capital gain, its full amount is the net capital gain included on line 1 of your [2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet](#). If your parent has qualified dividends, the full amount is the amount of qualified dividends included on line 1 of the [2019 Tentative Tax Based on the Tax Rate of Your Parent Worksheet](#).

Net capital gain or qualified dividends on line 2 of your 2019 Tentative Tax Based on the Tax Rate of Your Parent worksheet. The net capital gain included on line 2 is the total of the amounts of net capital gain included on line 5 of the other