

**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 name shown on return

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 farm income, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the tax for lines 9 and 15 using the **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 Schedule A (Form 1040 or Form 1040NR), enter \$1,500. If the child <b>did</b> itemize deductions, see instructions	2		
3	Subtract line 2 from line 1. If zero or less, <b>do not</b> complete the rest of this form but <b>do</b> attach it to the child's return	3		
4	Enter the child's taxable income from Form 1040, line 39; Form 1040A, line 25; or Form 1040NR, line 38	4		
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>do not</b> 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 taxable income from Form 1040, line 39; Form 1040A, line 25; Form 1040EZ, line 6; TeleFile Tax Record, line K; 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 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 40; Form 1040A, line 26, minus any alternative minimum tax; Form 1040EZ, line 11; TeleFile Tax Record, line K; Form 1040NR, line 39; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from Form 4972 or 8814. If the 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 Part III	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		×
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 child's filing status (see instructions). If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used, 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 child's filing status (see instructions). If the 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 child's Form 1040, line 40; Form 1040A, line 26; or Form 1040NR, line 39	18		

