

**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
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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 child's tax 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
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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 did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,500. Otherwise, see 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 the child's return	3		
4 Enter the child's taxable income from Form 1040, line 41; Form 1040A, line 27; or Form 1040NR, line 39	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 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 41; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; 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 all other children of the parent named above. Do not 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 parent's 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 42; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. Do not 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 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 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 larger of line 16 or line 17 here and on the child's Form 1040, line 42; Form 1040A, line 28; or Form 1040NR, line 40	18		

