Form **8615**

Department of the Treasury
Internal Revenue Service (99)

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.**

OMB No. 1545-0998

2003

Attachment
Sequence No. **33**

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 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 **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 40; Form 1040A, line 27; or Form 1040NR, line 38	**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 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 **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 Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used, check here . . . . ▶ ☐	**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. **Do not** include any tax from **Form 4972** or **8814.** If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here . ▶ ☐	**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 Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here . . . . ▶ ☐	**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 Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here . . . . ▶ ☐	**17**	
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 41; Form 1040A, line 28; or Form 1040NR, line 39	**18**	

For Paperwork Reduction Act Notice, see the instructions.   Cat. No. 64113U   Form **8615** (2003)