

**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 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).

<b>A</b> Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.	<b>B</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) . . . . .	<b>1</b>		
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 . . . . .	<b>2</b>		
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 . . . . .	<b>3</b>		
4 Enter the child's taxable income from Form 1040, line 39; Form 1040A, line 25; or Form 1040NR, line 38 . . . . .	<b>4</b>		
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 . . . . .	<b>5</b>		

**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- . . . . .	<b>6</b>		
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 . . . . .	<b>7</b>		
8 Add lines 5, 6, and 7. . . . .	<b>8</b>		
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"/>	<b>9</b>		
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"/>	<b>10</b>		
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 . . . . .	<b>11</b>		
12a Add lines 5 and 7 . . . . .	<b>12a</b>		
b Divide line 5 by line 12a. Enter the result as a decimal rounded to at least three places . . . . .	<b>12b</b>	×	
13 Multiply line 11 by line 12b . . . . .	<b>13</b>		

**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 . . . . .	<b>14</b>		
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"/>	<b>15</b>		
16 Add lines 13 and 15 . . . . .	<b>16</b>		
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"/>	<b>17</b>		
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 . . . . .	<b>18</b>		

