



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8615**Department of the Treasury
Internal Revenue Service**Tax for Certain Children Who
Have Unearned Income**

Attach only to the child's Form 1040 or 1040-NR.

Go to www.irs.gov/Form8615 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

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 surviving spouse**Part I Child's Net Unearned Income**

- | | | | |
|----------|---|----------|--|
| 1 | Enter the child's unearned income. See instructions | 1 | |
| 2 | If the child did not itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040-NR), enter \$2,700. 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 or 1040-NR, line 15. If the child files 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 the child's return | 5 | |

Part II Tentative Tax Based on the Tax Rate of the Parent

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|------------|---|------------|-----|
| 6 | Enter the parent's taxable income from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions | 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 6, and 7. See instructions | 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, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ☐ | 9 | |
| 10 | Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. Do not include any tax from Form 4972 or Form 8814 , or any tax from the recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule 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 | x . |
| 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.

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|-----------|---|-----------|--|
| 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, Schedule D Tax Worksheet, or Schedule 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, Schedule D Tax Worksheet, or Schedule 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 or 1040-NR, line 16. If the child files Form 2555, see the instructions | 18 | |

For Paperwork Reduction Act Notice, see your tax return instructions.

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