

**Tax for Children Under Age 14  
 Who Have Investment Income of More Than \$1,400**  
 ▶ 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).

<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
<b>C</b> Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	

**Part I Child's Net Investment Income**

1 Enter the child's investment income, such as taxable interest, ordinary dividends, and capital gain distributions. See instructions. If this amount is \$1,400 or less, <b>stop</b> ; do not file this form.	1	
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,400. If the child <b>did</b> itemize deductions, see instructions . . . . .	2	
3 Subtract line 2 from line 1. If the result is zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	3	
4 Enter the child's <b>taxable income</b> 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 . . . . .	5	

**Part II Tentative Tax Based on the Tax Rate of the Parent Listed on Line A**

6 Enter the parent's <b>taxable income</b> 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 less than zero, enter -0- . . . . .	6	
<b>Note:</b> If the total of lines 4 and 6 above is not more than \$43,850, lines 7 through 16 may not have to be completed. For details, see the instructions for line 6.		
7 Enter the total net investment income, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent identified 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 line 8 based on the <b>parent's</b> filing status. See instructions. If the <b>Capital Gain Tax Worksheet</b> or <b>Schedule D or J</b> (Form 1040) is used to figure the tax, 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 10; TeleFile Tax Record, line K; Form 1040NR, line 39; or Form 1040NR-EZ, line 15. If any tax is from <b>Form 4972</b> or <b>8814</b> , see instructions. If the <b>Capital Gain Tax Worksheet</b> or <b>Schedule D or J</b> (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 <b>Part III</b> . . . . .	11	
12a Add lines 5 and 7 . . . . . <b>12a</b> _____	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 . . . . . <b>14</b> _____	14	
15 Enter the tax on line 14 based on the <b>child's</b> filing status. See instructions. If the <b>Capital Gain Tax Worksheet</b> or <b>Schedule D or J</b> (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 line 4 based on the <b>child's</b> filing status. See instructions. If the <b>Capital Gain Tax Worksheet</b> or <b>Schedule D or J</b> (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 Form 1040, line 40; Form 1040A, line 26; or Form 1040NR, line 39 . . . . .	18	

