



## **Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)**

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

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# Tax for Certain Children Who Have Investment Income of More Than \$1,900

Department of the Treasury  
Internal Revenue Service (99)

▶ **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

**Before you begin:** If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule 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) . . . . .	<b>1</b>		
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions . . . . .	<b>2</b>		
3 Subtract line 2 from line 1. If 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 . . . . .	<b>3</b>		
4 Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>4</b>		
5 Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not 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 <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions . . . . .	<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 (see instructions) . . . . .	<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 Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>9</b>		
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, 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 . . . . . ▶ <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 <b>Part III</b> . . . . .	<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>	x	
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>	<b>14</b>		
15 Enter the tax on the amount on line 14 based on the <b>child's</b> 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 . . . . . ▶ <input type="checkbox"/>	<b>15</b>		
16 Add lines 13 and 15 . . . . . <b>16</b>	<b>16</b>		
17 Enter the tax on the amount on line 4 based on the <b>child's</b> 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 . . . . . ▶ <input type="checkbox"/>	<b>17</b>		
18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>18</b>		