

**Tax for Children Under Age 18
 With Investment Income of More Than \$1,700**
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
 ▶ See separate instructions.

Child's name shown on return **Aida Petosa** Child's social security number **123 | 45 | 6789**

Before you begin: If the child, the parent, or any of the parent's other children under age 18 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. **Alfredo Petosa** **B** Parent's social security number **987 | 65 | 4321**

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	2,800
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions	2	1,700
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	1,100
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	4	1,950
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	1,100

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

6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	52,000
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 (see instructions)	8	53,100
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 <input type="checkbox"/>	9	8,639
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 41; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8614 . 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"/>	10	8,364
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	275
12a	Add lines 5 and 7	12a	1,100
12b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× 1.00
13	Multiply line 11 by line 12b	13	275

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	850
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 <input type="checkbox"/>	15	86
16	Add lines 13 and 15	16	361
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 <input type="checkbox"/>	17	196
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	18	361

Label (See page 18.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) You Spouse

Filing status Check only one box.

Exemptions

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child (see page 20)

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
Waldo	Watson	123 45 4321		<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed. **3**

OMB No. 1545-0074

Your social security number: 123 45 6789

Spouse's social security number: 987 65 4321

Home address (number and street). If you have a P.O. box, see page 18. Apt. no.

999 E. North Street

City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

Richmond, VA 23170

Checking a box below will not change your tax or refund.

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you: 1
- did not live with you due to divorce or separation (see page 22)

Dependents on 6c not entered above: 0

Add numbers on lines above: 3

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 42,000

8a Taxable interest. Attach Schedule 1 if required. 8a 2,100

8b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule 1 if required. 9a

9b Qualified dividends (see page 25). 9b

10 Capital gain distributions (see page 25). 10

11a IRA distributions. 11a

11b Taxable amount (see page 25). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see page 26). 12b

13 Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay. 13

14a Social security benefits. 14a

14b Taxable amount (see page 28). 14b

15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15 44,100

Adjusted gross income

16 Penalty on early withdrawal of savings (see page 28). 16

17 IRA deduction (see page 28). 17

18 Student loan interest deduction (see page 31). 18

19 Jury duty pay you gave your employer (see page 31). 19

20 Add lines 16 through 19. These are your total adjustments. 20

21 Subtract line 20 from line 15. This is your adjusted gross income. ▶ 21 44,100