



# When is Form 8615 Out of Scope?

Some dependents may need to file Form 8615 for the Tax for Certain Children Who Have Unearned Income, also known as Kiddie Tax. **This tool determines if the dependent's return is out of scope for VITA.**

## 2019

**For Tax Year 2019**, we can prepare returns requiring Form 8615 when all unearned income is from taxable scholarships only AND the dependent elects the trust tax rate instead of the parent's tax rate.

**To determine if Form 8615 required, ask the following two questions:**

1. Does the dependent have over \$2,200 in unearned income (including taxable scholarship income)?
2. Will the dependent file a return? This includes those without a filing requirement. Single dependents not age 65 or blind must file a return if any of the following apply:
  - Your unearned income was more than \$1,100 (not including taxable scholarships)
  - Your earned income was more than \$12,200 (including taxable scholarships)
  - Your gross income was more than the larger of \$1,100 or your earned income (up to \$11,850) plus \$350

**If you do not answer yes to both questions**, Form 8615 is not required and we can prepare the return at the tax centers.

**If you answer yes to both questions**, Form 8615 is required. Stop and refer to Special Tax Services. (This is because the most favorable outcome for the dependent - using the parent's tax rate - results in the return being out of scope for VITA.)

## 2018

**For Tax Year 2018**, we can prepare returns requiring Form 8615 when all unearned income is from taxable scholarships only.

**Step 1.) To determine if Form 8615 required, ask the following two questions:**

1. Does the dependent have over \$2,100 in unearned income (including taxable scholarship income)?
2. Will the dependent file a return? This includes those without a filing requirement. Single dependents not age 65 or blind must file a return if any of the following apply:
  - Your unearned income was more than \$1,050 (not including taxable scholarships)
  - Your earned income was more than \$12,000 (including taxable scholarships)
  - Your gross income was more than the larger of \$1,050 or your earned income (up to \$11,650) plus \$350

**If you do not answer yes to both questions**, Form 8615 is not required and we can prepare the return at the tax centers.

**If you answer yes to both questions**, Form 8615 is required. Continue on to Step 2.

**Step 2.) To determine if the return is out of scope, answer the following question:**  
Is all of the unearned income from taxable scholarships only?

**If you answer yes to this question**, the return is in scope and we can prepare the return at the tax centers.

**If you answer no to this question**, the return is out of scope for VITA. Stop and refer to Special Tax Services.



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Some dependents may need to file Form 8615 for the Tax for Certain Children Who Have Unearned Income, also known as Kiddie Tax. **This tool determines if the dependent's return is out of scope for VITA.**

## 2017

**For Tax Year 2017**, we cannot prepare returns requiring Form 8615.

**To determine if Form 8615 required, ask the following two questions:**

1. Does the dependent have over \$2,100 in unearned income (including taxable scholarship income)?
2. Will the dependent file a return? This includes those without a filing requirement. Single dependents not age 65 or blind must file a return if any of the following apply:
  - Your unearned income was more than \$1,050 (not including taxable scholarships)
  - Your earned income was more than \$6,350 (including taxable scholarships)
  - Your gross income was more than the larger of \$1,050 or your earned income (up to \$6,000) plus \$350

**If you do not answer yes to both questions**, Form 8615 is not required and we can prepare the return at the tax centers.

**If you do answer yes to both questions**, Form 8615 is required and the return is out of scope for VITA. Stop and refer to Special Tax Services.

## 2016

**For Tax Year 2016**, we cannot prepare returns requiring Form 8615.

**To determine if Form 8615 required, ask the following two questions:**

1. Does the dependent have over \$2,100 in unearned income (including taxable scholarship income)?
2. Does the dependent have a filing requirement? Single dependents not age 65 or blind must file a return if any of the following apply:
  - Your unearned income was more than \$1,050 (not including taxable scholarships)
  - Your earned income was more than \$6,300 (including taxable scholarships)
  - Your gross income was more than the larger of \$1,050 or your earned income (up to \$5,950) plus \$350

**If you do not answer yes to both questions**, Form 8615 is not required and we can prepare the return at the tax centers.

**If you do answer yes to both questions**, Form 8615 is required and the return is out of scope for VITA. Stop and refer to Special Tax Services.