



Tax Season 2021 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.

For **all tax years**, we cannot prepare returns requiring Form 8615.

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

1. Does the dependent have over \$2,200 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 \$12,400 (including taxable scholarships)
 - Your gross income was more than the larger of \$1,100 or your earned income (up to \$12,050) 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.