

# Minor Child's Tax Return and the Kiddie Tax 2024

## Who Must File

**A dependent who is unmarried and under 65 and not blind must file a tax return if:**

1. Unearned income is over \$1,600 OR
2. Earned Income is over the Standard Deduction for Single (\$14,600 in 2024) OR
3. Gross income was more than the larger of
  - o \$1,300 Or
  - o Earned income (Up to \$14,150) plus \$450.

**A dependent who is married and under 65 and not blind must file a tax return if:**

1. Unearned income is over \$1,300 OR
2. Earned Income is over the Standard Deduction for Single (\$14,600 in 2024) OR
3. Gross income was at least \$5 and the spouse files a separate return and itemizes deductions OR
4. Gross income was more than the larger of
  - o \$1,300 Or
  - o Earned income (Up to \$14,600) plus \$450.

**Children are subject to the "Kiddie Tax" if all of the following conditions 1. through 4. are met:**

1. Child was
  - o Under age 18 OR
  - o Was 18 and did NOT have earned income exceeding half of his or her support for the year OR
  - o Was 19-23 and a full-time student and did not have earned income exceeding half of his or her support for the year.
2. The Child had more than \$2,600 of investment income including taxable scholarships and grants.
3. If married, the child files a separate return from spouse.
4. At least one parent is living.

## How To File With Kiddie Tax

1. Can file own return, reporting Kiddie Tax on form 8615. This does not make parents' return out of scope.
2. Parent may elect to report child's income on their own return, using form 8814, but that will make the return out-of-scope.

**Kiddie Tax is generally Out Of Scope for VITA/TCE. More information is available in [Instructions for Form 8615](#) and [Instructions for Form 8814](#).**