

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Computation of Tax for Children Under Age 14 Who  
Have Unearned Income of More than \$1,000**

**2023**



N615\_I 2023A 01 VID01

➤ See Separate Instructions

➤ Attach only to the child's Form N-11 or Form N-15

(NOTE: References to "married" and "spouse" are also references to  
"in a civil union" and "civil union partner," respectively.)

Child's name shown on return	Child's social security number
A Parent's name (first, initial, last) ( <b>Caution:</b> See Instructions before completing)	B Parent's social security number
C Parent's filing status (check one):	
<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying surviving spouse	

**Part I Child's Net Unearned Income**

1 Enter the child's unearned income. (See Instructions. If this amount is \$1,000 or less, stop here; do not file this form.).....	<b>1</b>		
2 If the child <b>did not</b> itemize deductions on Form N-11 or Form N-15, enter \$1,000. If the child itemized deductions, see Instructions. ....	<b>2</b>		
3 Line 1 minus line 2. (If zero or less, stop here; 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 N-11, line 26 or Form N-15, line 43).....	<b>4</b>		
5 Enter the <b>smaller</b> of line 3 or line 4. (If zero, stop here; 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 N-11, line 26 or Form N-15, line 43). If zero or less, enter zero.....	<b>6</b>		
7 Enter the total, if any, from Forms N-615, 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.....	<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. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168.....	<b>9</b>		
10 Enter the parent's tax (from Form N-11, line 27 or Form N-15, line 44). <b>Do not</b> include any tax from Form N-152 or Form N-814. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168.....	<b>10</b>		
11 Line 9 minus line 10. 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>		
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 Line 4 minus line 5. ....	<b>14</b>		
15 Enter the tax on the amount on line 14 based on the <b>child's</b> filing status. See Instructions. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Form N-168, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15.....	<b>15</b>		
16 Add lines 13 and 15.....	<b>16</b>		
17 Enter the tax on the amount on line 4 based on the <b>child's</b> filing status. See Instructions. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Form N-168, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15.....	<b>17</b>		
18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form N-11, line 27 or Form N-15, line 44. (Whole dollars only) Be sure to indicate that tax from Form N-615 is included..... ➤	<b>18</b>		<b>00</b>

**Form N-615 (REV. 2023)**