

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

**2015**



JJF151

➤ See Separate Instructions

➤ Attach only to the child's Form N-11 or Form N-15  
(NOTE: References to "married", "unmarried", and "spouse" also means  
"in a civil union", "not 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 widow(er)	

**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.)	1		
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.	2		
3 Line 1 minus line 2. (If zero or less, stop here; do not complete the rest of this form but attach it to the child's return.)	3		
4 Enter the child's <b>taxable income</b> (from Form N-11, line 26 or Form N-15, line 43).	4		
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 attach it to the child's return.) ➤	5		

**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.	6		
7 Enter the total, if any, from Forms N-615, line 5, of <b>all other</b> children of the parent named above. (Do not include the amount from line 5 above.)	7		
8 Add lines 5, 6, and 7.	8		
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.	9		
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.	10		
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> .)	11		
12a Add lines 5 and 7.	12a		
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places).	12b		
13 Multiply line 11 by line 12b. ➤	13		

**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.	14		
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"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168.	15		
16 Add lines 13 and 15.	16		
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"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168.	17		
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. ➤	18		<b>00</b>