

STATE OF HAWAII — DEPARTMENT OF TAXATION
**Computation of Tax for Children Under Age 14 Who
Have Unearned Income of More than \$1,000****2025**

N615_I 2025A 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) (Caution: 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.)	1		
2	If the child did not 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 do attach it to the child's return.)	3		
4	Enter the child's taxable income (from Form N-11, line 26 or Form N-15, line 43).	4		
5	Enter the smaller of line 3 or line 4. (If zero, stop here; do not complete the rest of this form but do 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 taxable income (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 all other 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 parent's 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). Do not 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 Part III .)	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 child's 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.	15		
16	Add lines 13 and 15.	16		
17	Enter the tax on the amount on line 4 based on the child's 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.	17		
18	Enter the larger of line 16 or line 17 here and on the child's 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		00

Form N-615 (REV. 2025)