

► 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.)

**2025**



N615\_I 2025A 01 VID01

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):

Single    Married filing jointly    Married filing separately    Head of household    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.)
- 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.
- 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.)
- 4 Enter the child's **taxable income** (from Form N-11, line 26 or Form N-15, line 43).
- 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.)

1		
2		
3		
4		
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.
- 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.)
- 8 Add lines 5, 6, and 7.
- 9 Enter the tax on the amount on line 8 based on the **parent's** filing status above. See Instructions. Check if from  
 Tax Table,  Tax Rate Schedule,  Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15,  Form N-168.
- 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  Tax Table,  Tax Rate Schedule,  Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15,  Form N-168.
- 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**.)
- 12a Add lines 5 and 7.
- 12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places).
- 13 Multiply line 11 by line 12b.

6		
7		
8		
9		
10		
11		
12a		
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.
- 15 Enter the tax on the amount on line 14 based on the **child's** filing status. See Instructions. Check if from  
 Tax Table,  Tax Rate Schedule,  Form N-168,  
 Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15.
- 16 Add lines 13 and 15.
- 17 Enter the tax on the amount on line 4 based on the **child's** filing status. See Instructions. Check if from  
 Tax Table,  Tax Rate Schedule,  Form N-168,  
 Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15.
- 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)