FORM
N-615
(REV. 2018)

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

2018

Place QR Code Here

➤ **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
CHILD NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999
A Parent's name (first, initial, last) (**Caution:** See Instructions before completing)	**B** Parent's social security number
PARENT NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999

C Parent's filing status (check one):
☒ Single ☒ Married filing jointly ☒ Married filing separately ☒ Head of household ☒ 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	99999999.00
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	99999999.00
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	99999999.00
4	Enter the child's **taxable income** (from Form N-11, line 26 or Form N-15, line 43)	4	99999999.00
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	99999999.00

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	99999999.00
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	99999999.00
8	Add lines 5, 6, and 7	8	99999999.00
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	9	99999999.00
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	10	99999999.00
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	99999999.00
12a	Add lines 5 and 7 — 12a: 99999999.00		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	0.999
13	Multiply line 11 by line 12b ➤	13	99999999.00

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: 99999999.00		
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, ☒ Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, ☒ Form N-168	15	99999999.00
16	Add lines 13 and 15	16	99999999.00
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, ☒ Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, ☒ Form N-168	17	99999999.00
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	999999999 **00**

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