



THIS SPACE FOR DATE RECEIVED STAMP

FORM M-6 (REV. 2012)

STATE OF HAWAII — DEPARTMENT OF TAXATION HAWAII ESTATE TAX RETURN

TO BE FILED FOR DECEDENTS DYING AFTER JANUARY 25, 2012 AND BEFORE JANUARY 1, 2013 ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA



DRF121

Form with fields: Decedent's name, Decedent's Social Security Number, City, State and Postal/ZIP Code of legal residence at time of death, Date of death, Name of executor, Name and location of court where will was probated or estate administered, Executor's address (number and street), City or town, State, and Postal/ZIP Code, Case number

Check applicable boxes: (1) Decedent died testate (2) Installment payment (3) Extension form attached (4) Amended Return (Attach Sch AMD)

Check applicable box (must check one): (1) Resident (2) Nonresident (3) Nonresident Alien

PART 1 - ESTATE TAX COMPUTATION

Schedule A Resident Decedent's Estate

Table with 11 rows for estate tax computation, including fields for value of property, federal gross estate, taxable estate, and tentative Hawaii estate tax.

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Estate and Generation-Skipping Transfer Tax, Chapter 236E, HRS.

Signature and identification section including fields for Personal Representative signature, Print Name, Date, Preparer's Signature and date, Print Preparer's Name, Preparer's identification number, Check if self-employed, Firm's name (or yours if self-employed), address, and Postal/Zip Code, Federal E.I. No., and Phone No.



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<b>Estate of</b>	<b>Decedent's Social Security Number</b>
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12. Enter amount of estate and/or inheritance taxes paid to other states . . . . .	12	
13. 1.0000 minus line 3 . . . . .	13	
14. Multiply line 11 by line 13 . . . . .	14	
15. Enter the smaller of line 12 or line 14 here . . . . .	15	
16. <b>Hawaii Estate Tax:</b> Line 11 minus line 15. If line 16 is zero or less, enter zero here and on Schedule D, lines 6 and 7 . . . . .	16	

**Schedule B Nonresident Decedent's Estate**

1. Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706) If decedent was a nonresident and the decedent's state of residency has a reciprocity agreement or statutory provision that exempts Hawaii residents from the death taxes imposed by that state, enter zero here. (See Instructions) . . . . .	1	
2. Amount of the federal gross estate from the 2012 federal Form 706, Part II, line 1. If amount of the federal gross estate is zero, enter zero here and on Schedule D, line 6, go to Part 2 . . . . .	2	
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000 . . . . .	3	
4. Amount of the federal taxable estate from the 2012 federal Form 706, Part II, line 3c. If decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for amount to enter and check here . . . . . <input type="checkbox"/>	4	
5. Amount of the state death tax deduction from the 2012 federal Form 706, Part II, line 3b . . . . .	5	
6. Add lines 4 and 5. . . . .	6	
7. Multiply line 6 by line 3. Enter result here. . . . .	7	
8. Applicable Exclusion Amount: Enter \$5,120,000 here . . . . .	8	
9. Multiply line 8 by line 3. Enter result here. . . . .	9	
10. Enter deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:  If decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here . . . . . <input type="checkbox"/>	10	
11. Allowed Applicable Exclusion Amount: Add lines 9 and 10 . . . . .	11	
12. Hawaii Net Taxable Estate: Line 7 minus line 11 . . . . .	12	
13. <b>Hawaii Estate Tax:</b> Use the 2012 Tax Rate Schedule on page 3 to compute the tax. If line 12 is zero or less, enter zero here and on Schedule D, lines 6 and 7, go to Part 2. . . . . <input type="checkbox"/>	13	

**Schedule C Nonresident Alien Decedent's Estate**

1. Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA). . . . .	1	
2. Amount of the federal gross estate from the 2012 federal Form 706-NA, Schedule B, line 1. If amount of the federal gross estate is zero, enter zero here and on Schedule D, line 6, go to Part 2. . . . .	2	
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000 . . . . .	3	
4. Amount of the federal taxable estate from the 2012 federal Form 706-NA, Part II, line 1. If decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for amount to enter and check here . . . . . <input type="checkbox"/>	4	
5. Amount of the state death tax deduction from the 2012 federal Form 706-NA, Schedule B, line 7 . . . . .	5	
6. Add lines 4 and 5. . . . .	6	
7. Multiply line 6 by line 3. Enter result here. . . . .	7	
8. Applicable Exclusion Amount: Enter \$60,000 here. If the nonresident alien was a citizen of a U.S. possession or a citizen of a country that has a death treaty with the U.S. such that the unified credit is affected under IRC section 2102(b)(3)(A), see Instructions for the amount to enter here and check here. . . . . <input type="checkbox"/>	8	
9. Multiply line 8 by line 3. Enter result here. . . . .	9	
10. Enter deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:  If decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here . . . . . <input type="checkbox"/>	10	
11. Allowed Applicable Exclusion Amount: Add lines 9 and 10 . . . . .	11	
12. Hawaii Net Taxable Estate: Line 7 minus line 11 . . . . .	12	
13. <b>Hawaii Estate Tax:</b> Use the 2012 Tax Rate Schedule on page 3 to compute the tax. If line 12 is zero or less, enter zero here and on Schedule D, lines 6 and 7, go to Part 2. . . . . <input type="checkbox"/>	13	



DRF123

Estate of _____	Decedent's Social Security Number _____
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Schedule D		TAX COMPUTATION	
1.	Hawaii Estate Tax: Schedule A, line 16, Schedule B, line 13 or Schedule C, line 13 . . . . .	▶	1●
2.	Penalty. See Instructions . . . . .	2	
3.	Interest. See Instructions (From _____ To _____) . . . . .	3	
4.	<b>Total Tax, Penalty, and Interest:</b> Add lines 1, 2, and 3 . . . . .	▶	4
5.	Amount paid with extension. . . . .		5
6.	Balance due or (refund) (Line 4 minus line 5) . . . . .		6
7.	<b>Amount Paid</b> – Pay the amount due in full. Attach check or money order for full amount payable to “Hawaii State Tax Collector.” Write the decedent’s name, social security number, and “Form M-6” on it. Pay in U.S. dollars. Do not send cash . . . . .		7●

**PART 2 - DECEASED SPOUSAL UNUSED EXCLUSION ELECTION**

1.	Deceased Spousal Unused Exclusion Election: If Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 is less than zero, and the decedent is survived by a spouse (including a partner in a civil union recognized in Hawaii) and decedent is a resident of Hawaii or nonresident of Hawaii but U.S. resident or citizen, or if decedent is a nonresident of U.S., not U.S. citizen but are allowed to claim a deceased spousal unused exclusion pursuant to a treaty obligation of the United States, see Instructions and check here . . . . . <input type="checkbox"/>		
	Enter the amount from Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 here as a positive number . .	▶	1
2.	Deceased Spousal Unused Exclusion Election: Enter the amount shown on Part 2, line 1 or \$5,120,000, whichever is less. To elect portability of the deceased spouse unused exclusion amount, check here. . . . . <input type="checkbox"/>		2

**2012 Tax Rate Schedule**

If the amount on Schedule A, line 11, Schedule B, line 13 or Schedule C, line 13 is:					
Over	But not over	the tax is:			
\$ 0	\$1,000,000	10.0%	of the net taxable estate		
1,000,000	2,000,000	\$100,000	plus	11.0%	of amount over \$1,000,000
2,000,000	3,000,000	210,000	plus	12.0%	of amount over 2,000,000
3,000,000	4,000,000	330,000	plus	13.0%	of amount over 3,000,000
4,000,000	5,000,000	460,000	plus	14.0%	of amount over 4,000,000
5,000,000	-----	600,000	plus	15.7%	of amount over 5,000,000