

**to File Hawaii Estate Tax Return (Form M-6) or Hawaii  
Generation-Skipping Transfer Tax Return (M-6GS) and /or  
Pay Hawaii Estate (and Generation-Skipping Transfer) Taxes**



Part I — Identification			
Print or Type	Decedent's name		Date of death
	Name of executor	Name of application filer (if other than the executor)	Decedent's social security number
	Address of executor (number and street)		Estate tax return due date
	City, State, and Postal/ZIP Code		Domicile of decedent

**Part II — Extension of Time To File Form M-6 or M-6GS**

If you are applying for a 6-month extension of time to file, indicate the form by checking the appropriate box below.

- M-6  M-6GS

**Part III — Extension of Time To Pay**

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the Hawaii Estate tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here  and enter zero or other appropriate amount on Part IV, line 3. You must attach an explanation.

- If this request is for the tax that will be or was due with the filing of Form M-6, check here.....
- If this request is for the tax that will be due as a result of an amended or supplemental Form M-6, check here.....
- If this request is for additional tax due as a result of an examination of your Form M-6, check here.....
- If this request is for section 6166 installment payment, check here.....

**Part IV — Payment to Accompany Extension Request**

1	Amount of Hawaii Estate or GST taxes estimated to be due.....	1	
2	Amount of cash shortage (complete Part III).....	2	
3	<b>Balance due</b> (subtract line 2 from line 1).....	3	

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-68" on it. Pay in U.S. dollars. DO NOT send cash.

**Signature and Verification**

If filed by executor - I declare under the penalties set forth in section 231-36, HRS, that I am the executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements contained herein are true and correct.

\_\_\_\_\_

Executor's signatureTitleDate

**If filed by someone other than the executor** - I declare under the penalties set forth in section 231-36, HRS, that to the best of my knowledge and belief, the statements contained herein are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that apply(ies)):

- A member in good standing of the bar of the highest court of (specify jurisdiction) \_\_\_\_\_
- A certified public accountant duly qualified to practice in (specify jurisdiction) \_\_\_\_\_
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

\_\_\_\_\_

Application filer's signature (if other than the executor)Date

**Part V — Notice to Applicant - To be completed by the Department of Taxation**

**Extension to File**

- Approved
- Disapproved

**Extension to Pay**

- Approved
- Disapproved

Not approved because \_\_\_\_\_

Other \_\_\_\_\_

Department of Taxation official Name (print) _____ Title (print) _____  Signature _____	Address _____	Date _____
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**Changes You Should Note:**

Act 27, Session Laws of Hawaii (SLH) 2018, conforms the Hawaii Estate and Generation-Skipping Transfer Tax Law to the Internal Revenue Code (IRC) as amended as of December 31, 2017 with the exception of the excludable amount of \$5,490,000. The exclusion amount of \$5,490,000 is set forth for the decedent in chapter 11 of the IRC as amended as of December 21, 2017. For the 2018 tax year, the federal excludable base amount is set at \$10,000,000 plus C-CPI-U for the preceding calendar year, causing a "Gap" between the federal and state excludable amount.

File Form M-68 (Application for Extension of Time to File Hawaii Estate or Generation-Skipping Tax Return) ONLY if you are NOT required to file a federal Estate or Generation-Skipping Transfer Tax Return (Forms 706 or 706-GS).

**GENERAL INSTRUCTIONS**

**1. Purpose.** — An executor, personal representative, administrator of the decedent's estate, or any person in actual or constructive receipt of any property of the decedent may use this form to ask for a six month extension of time to file Form M-6. An extension of time to file does not extend the time to pay the tax. Keep a copy of this form for your records.

The extension will be granted if you complete this form properly, file it on time, pay with it the amount of tax shown on line 2 and meet the conditions indicated in item 7 of the instructions.

In no case shall the extension be granted for a period of more than six months beyond the due date of the return.

**2. Where to Get Tax Forms.** — Hawaii tax forms, instructions, and schedules may be obtained at any taxation district office or from the Department of Taxation (Department) website at [tax.hawaii.gov](http://tax.hawaii.gov), or you may contact the customer service representative at:

808-587-4242  
1-800-222-3229 (Toll-Free)

**3. When to File.** — File this application on or before the original due date of the decedent's estate's Hawaii Estate (Form M-6) which is nine months after the date of the decedent's death. If

there is no numerically corresponding date in the ninth month, the due date is the last date of the ninth month.

For the Generation-Skipping Tax Return (M-6GS), this application must be filed by April 15th of the year following the calendar year of the decedent's death. If the due date falls on a Saturday, Sunday, or legal holiday file by the next regular workday.

You may file the estate's Form M-6 or Form M-6GS any time before the six-month period ends.

**4. Where to File.** — Submit this form to:

**HAWAII DEPARTMENT OF TAXATION**  
P. O. Box 259  
Honolulu, Hawaii 96809-0259

**5. How to Fill Out This Form.** — Fill in the spaces with the decedent's name, date of death, decedent's social security number, the name of the executor or other person filing this form, the executor's address, the due date of the Hawaii Estate or Generation-Skipping Tax Return and the decedent's place of domicile.

**6. How to Claim Credit for Payment Made With This Form.** — Show the amount paid (line 3) with this form on M-6, Schedule D, line 5, or Form M-6GS, line 17. Attach a copy of this form to Form M-6 or M-6GS.

**7. Granting of Extension.** — An extension of time for filing a return shall be allowed only upon the following two conditions:

- (1) On or before the due date of the return prescribed by the statute, there shall have been paid, through a payment accompanying the application for the extension, an amount equal to the estimated estate tax payable.
- (2) Within the time specified by the extension, the return shall be filed, accompanied by payment of the remaining tax liability.

*If the above conditions are not met, the delinquent penalty and interest will be charged on the tax as if no extension had been granted, i.e., the computation of delinquent penalty and interest will relate back to the due date prescribed by the statute.*

**8. Penalties.** — You may be assessed one or both of the following penalties.

**Late Filing of Return.** — The penalty for failure to file the return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%. If you file and pay a return late, attach a full explanation with the return.

**Failure to Pay After Filing Timely Return.** — Penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date.

These penalties are in addition to any interest charged on underpayment or nonpayment of tax.

**9. Interest.** — Interest at the rate of 2/3 of 1% per month, or part of a month, shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

**SPECIFIC INSTRUCTIONS**

**Part I**

**Line 1.** — Enter the extended due date for the Hawaii Estate or Generation-Skipping Tax Return. This date cannot be more than six months from the original due date of Form M-6 or M-6GS for the decedent's estate.

**Line 2.** — Enter the estimated amount of Hawaii Estate or Generation-Skipping tax due.

**Line 3.** — Enter the amount of your payment. The full amount of estimated Hawaii Estate or Generation-Skipping tax is due by the original due date of the return regardless of whether an extension to file has been obtained. Interest must be paid on any estate tax that is not paid in full by the original due date of the tax return. Make your check payable to the *Hawaii State Tax Collector*. Please write the decedent's name, social security number, and "Form M-68" on the check.

**Part III and IV**

For instructions to Parts III and IV refer to the instructions on Federal Form 4768 (Rev. August 2012).

**Note:** Extension to pay does not apply to GST filers.

**Part V**

Part V to be completed by the Department.