

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Key From Image Specifications  
for  
Form M-6GS (Rev. 2014)**

**Contact Information**

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[tax.hawaii.gov/vendor/](http://tax.hawaii.gov/vendor/)

**Note:** Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

## FORM M-6GS (Rev. 2014)

### General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-6GS. Form M-6GS requires manually keying data from the image or KFI. A 1D barcode must be present on the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

### GENERAL INFORMATION

#### 1. Substitute Form

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

#### 2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

#### 3. Variable Data

- All variable data fields must utilize 10 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

#### 4. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted. The sample must be an original. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

### KEY FROM IMAGE (KFI) SPECIFICATIONS

#### 1. Layout

- The form must be an exact replica of the official Form M-6GS with respect to layout, data dots, shading, and content.

#### 2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at the top middle of the form below the form title. Exact placement is not required. See attached exhibit for suggested placement.
- See our software vendor website for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

#### 4. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).

- Placement of the barcode is as follows:

1-3/16 inches from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.

- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A 1/4 inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is DST141 for page 1:



DST141

- The barcode includes the form number code (DS), type of form (T), form year (14), and page number (1). There are no hyphens.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG file can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

1-3/16 inches  
from top edge  
of the form

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**HAWAII GENERATION-SKIPPING  
TRANSFER TAX RETURN  
FOR CALENDAR YEAR 2014**

THIS SPACE FOR DATE RECEIVED STAMP



DST141

(For generation-skipping transfers after December 31, 2013)

READ INSTRUCTIONS BEFORE COMPLETING RETURN

ID NO 12

Placement for Hawaii Vendor ID Number

1/2 inch from  
the left edge  
of the form

AMENDED Return (Attach Sch AMD)

• PRINT OR TYPE	Name and title of person filing return		Social Security Number	
	Address of person filing return (Number and Street, including apartment number or rural route)		Federal Employer Identification Number	
	City, town or post office, State and Postal/ZIP code			
	Type of federal Generation-Skipping Transfer (GST) Tax Return filed: <input type="checkbox"/> Form 706-GS(D) <input type="checkbox"/> Form 706-GS(T)			

COMPUTATION OF TAX	1	Enter the taxable amount from the 2014 federal Form 706-GS(D), line 5 or 2014 federal Form 706-GS(T), Schedule A, line 6	1
	2	If filing federal Form 706-GS(D), multiply line 1 by 2.25%. If filing federal Form 706-GS(T), multiply line 1 by the result of 2.25% multiplied by the inclusion ratio (from federal Form 706-GS(T), Schedule A, line 7)	2
	3	Total amount of taxable transfers subject to the Hawaii GST tax	3
	4	Total amount of taxable transfers subject to the federal GST tax	4
	5	Divide line 3 by line 4 (compute to three decimal places)	5
	6	Multiply line 2 by line 5 (round to the nearest dollar)	6
	<b>Note: If any property is located in states other than Hawaii, complete lines 7 through 11, otherwise go to line 13</b>		
	7	Enter the taxable amount subject to the GST tax imposed by another state(s)	7
	8	Enter the total amount of taxable transfers subject to the federal GST tax	8
	9	Divide line 7 by line 8 (compute to three decimal places)	9
	10	Multiply line 6 by line 9 (round to the nearest dollar)	10
	11	Enter the total GST taxes paid to another state(s)	11
	12	Enter the lesser of line 10 or 11 (allowable credit for GST taxes paid to another state(s))	12
13	Hawaii GST tax: Line 6 minus line 12 or amount from line 6 if no entries in lines 7 through 11	13●	
PENALTY AND INTEREST	14	Penalty	14
	15	Interest (From _____ to _____)	15
TAX	16	Total tax, penalty, and interest (add lines 13, 14, and 15)	16
	17	Amount paid with extension	17
	18	Balance due or (refund) (line 16 minus line 17)	18
	19	Amount paid	19●

**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, pursuant to the Estate and Generation-Skipping Transfer Tax, Chapter 236E, HRS. Declaration of preparer is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE	Signature of Distributee, Trustee, or Authorized Representative		Date
	Preparer's Signature and date	Preparer's identification number	Check if self-employed <input type="checkbox"/>
PAID PREPARER'S USE ONLY	Print Preparer's Name	Federal E.I. No.	Phone No.
	Firm's name (or yours if self-employed), address, and Postal/Zip Code		

A COPY OF THE FEDERAL GENERATION-SKIPPING TRANSFER TAX RETURN MUST BE ATTACHED TO THIS RETURN

## GENERAL INSTRUCTIONS

(NOTE: References to “married”, “unmarried”, and “spouse” also means “in a civil union”, “not in a civil union”, and “civil union partner”, respectively.)

**NOTE:** For transfers before January 26, 2012, use Form M-6GS (Rev. 2010)

**NOTE:** References to the federal Generation-Skipping Transfer (GST) Tax means the tax as determined under federal law as it read on December 31, 2013.

**1. Purpose of Form** — Section 236E-17, Hawaii Revised Statutes, provides for a state GST tax. The tax is imposed on all generation-skipping transfers of property in Hawaii or property from a resident trust. The tax is due on a GST (other than a direct skip) that occurs at the same time as, or as a result of, the death of an individual. Property subject to Hawaii GST tax includes all real and personal property subject to the federal GST tax.

A credit is allowed for GST taxes paid to another state. A GST is exempt from Hawaii's GST tax if the GST is exempt from the GST tax imposed by another state. The exemption must specifically reference Hawaii, or must contain a reciprocal provision under which the transfers would otherwise be subject to the jurisdiction of that state. The amount of the tax due is credited with the lesser of (1) the amount of the tax paid to the other state; or (2) an amount computed by multiplying the Hawaii GST tax by a fraction, the numerator of which is the taxable transfer subject to the GST tax paid to the other state, and the denominator of which is the total amount of the taxable transfers subject to the federal GST tax.

**2. Who Must File** —The Form M-6GS is filed by the person(s) responsible, or who would be responsible, for filing the federal GST tax return.

**3. When to File** — Form M-6GS must be filed by April 15th of the year following the calendar year of the decedent's death. An automatic six-month extension to file the return will be granted if an extension has been granted by the Internal Revenue Service (IRS). If the date for filing Form 706-GS(D) or Form 706-GS(T) has been extended by the IRS, Form M-6GS will be due on the date that is specified by the IRS. An IRS approved copy of federal Form 7004 must be submitted with Form M-6GS. If a request for extension has been denied by the IRS, there will be no penalty assessed if Form M-6GS is filed within the time specified by the IRS. Attach a copy of federal Form 7004 showing the date on which the return may be filed without penalty.

An extension of time to file is not an extension of time to pay the tax. Any request for an extension of time to file Form M-6GS must be accompanied by payment of the tax. Interest will be owed on any additional amount of tax over the amount paid with the extension to file.

**4. Where to File** —The completed return is mailed to the Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259.

**5. Payment of Tax** — Due date of payment is the same as time for filing. However, any tax due but

not paid by the due date will incur interest from the due date, regardless of any extension of time to file the return. For taxable distributions, the GST tax is paid by the transferee; in the case of a taxable termination or a direct skip from a trust, the tax is paid by the trustee. For a direct skip other than a direct skip from a trust, the transferor is liable for paying the tax.

**6. Amount Paid with Extension** — Persons who will be filing Form M-6GS after the filing deadline (April 15th after the date of the decedent's death) because they have an extension, must make a tax payment prior to filing Form M-6GS by submitting a copy of the extension filed with the IRS, Form VP-2, and payment for the taxes due. Include this amount on line 17.

**7. Federal Form Requirement** — A complete true copy of the appropriate federal Generation-Skipping Tax Return Form 706-GS(D)(Rev. August 2013) or Form 706-GS(T)(Rev. November 2013) must be filed with this return. Complete federal Form 706-GS(D)(Rev. August 2013) through line 7, or federal Form 706-GS(T)(Rev. November 2013) through line 10. The federal GST tax is to be determined under federal law as it read on December 31, 2013.

**8. Amended Return** — If changes need to be made to Form M-6GS, an amended return must be filed. Check the box at the top of page 1 to indicate that it is an amended return. Complete Form M-6GS with all of the corrected information and attach Schedule AMD, Explanation of Changes on Amended Return, to the return. Also, attach all schedules, forms, and attachments required to file a complete return. Attach any federal Form 706-GS(D)(Rev. August 2013) or 706-GS(T)(Rev. November 2013) schedules affected by the corrections or changes.

An amended return must be filed anytime Form M-6GS needs an adjustment. In the case of property located in states other than Hawaii, an amended Form M-6GS must be filed when the tax paid to other states changes. Interest and/or penalties paid to other states for delinquent tax payments cannot be included on line 11.

### 9. Penalty and Interest —

(a) *Penalty* for failure to file is equal to 5% of the tax due for each month or part of a month that the report is delinquent, up to a maximum of 25% of the tax payable.

(b) *Penalty* for failure to pay after filing timely report is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

(c) *Interest* at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties after the due date (9 months after the date of the decedent's death), whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

## SPECIFIC INSTRUCTIONS

**Name** — Enter the name of the skip person distributee or the trust.

**Social Security Number** — For skip person distributees who are individuals, enter the distributee's social security number, otherwise leave blank.

**Federal Employer Identification Number (FEIN)** — Enter the FEIN of the trust distributee or trust.

**Name and Title of Person Filing Return** — If the skip person distributee is a trust, enter the trustee's name. If the skip person distributee is a minor or is under some disability that precludes the individual from filing the return, enter the name of the person who is legally responsible for conducting the affairs of the distributee, such as a parent or guardian, also, include the title or relationship to the distributee.

**Address** — Enter the address of the person filing the return.

**Type of Federal Return Filed** — Check the appropriate box. Be sure to attach a complete true copy of the appropriate federal return to Form M-6GS.

**Complete lines 7 through 11 ONLY if there is property located in states other than Hawaii.**

**Line 7** — Enter the appropriate taxable amount:

A. *Resident*, enter the taxable amount of the transferred or distributed property located outside of Hawaii subject to the GST tax imposed by another state(s) (includes intangible and tangible property with a situs outside Hawaii).

B. *Nonresident*, enter the taxable amount of the transferred or distributed property less the value of any interest in Hawaii real and tangible personal property located in Hawaii subject to the GST tax imposed by another state(s). Include the amount of intangible property with a business situs in Hawaii. (Identify Hawaii property on federal Form 706-GS(D) or 706-GS(T)).

**Line 8** — Enter the total amount of taxable transfers subject to the federal GST tax.

**Line 11** — Enter the total of all GST taxes actually paid to any state other than Hawaii in respect of any property subject to the GST tax.

**Line 12** — Compare lines 10 and 11 and enter the lesser amount. This is the allowable credit for GST taxes paid to another state(s).

**Line 17** — Attach an approved copy of federal Form 7004.

**Line 19** — Pay the amount shown. Attach a check or money order payable to “Hawaii State Tax Collector”; pay in U.S. dollars drawn on any U.S. bank. Do not send cash.