STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information
and Key From Image Specifications
for
Form M-6 (Rev. 2015)

Contact Information

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

FORM M-6 (Rev. 2015)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-6. Form M-6 requires manually keying data from the image or KFI. A 1D barcode must be present on each page of 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 for testing of the barcodes and 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.
- Form M-6 (Rev. 2015) cannot be filed until 2016.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form M-6 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 top middle of the form for each page. Exact placement is not required. See attached exhibit.
- See our software vendor website for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

3. 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:
  Page 1:
  1-1/16 inch from top edge of form and 1/2 inch from left edge of form
  Pages 2 and 3:
  11/16 inch 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 ¼ 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 DRT151 for page 1:

DRT151

The required barcode is DRT152 for page 2:

DRT152

The required barcode is DRT153 for page 3:

DRT153

The barcode includes the form number code (DR), type of form (T), form year (15), and page number (1), (2), or (3). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files 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.

FORM
M-6
(REV. 2015)

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

E OF HAWAII — DEPARTMENT OF TAXATION

/AII ESTATE TAX RETURN

TO BE FILED FOR DECEDENTS DYING AFTER
DECEMBER 31, 2014 AND BEFORE JANUARY 1, 2016
ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA

THIS SPACE FOR DATE RECEIVED STAMP

ID NO 12

DRT151

Placement for Hawaii Vendor ID Number

1/2 inch from the left edge of the form

• PRINT OR TYP

Name	Decedent's Social Security Number
n, State and Postal/ZIP Code of legal residence at time of death	Date of Death
Name of Personal Representative	Name and location of court where will was probated or estate administered
Personal Representative'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

1.	Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706.)	1	
2.	Amount of the federal gross estate from the 2015 federal Form 706, Part 2, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1	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 2015 federal Form 706, Part 2, line 3c. If the decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for the amount to enter and check here ➤ ☐	4	
5.	Amount of the state death tax deduction from the 2015 federal Form 706, Part 2, line 3b	5	
6.	Hawaii Taxable Estate: Add lines 4 and 5	6	
7.	Basic Exclusion Amount: Enter $5,430,000 here	7	
8.	Adjusted federal taxable gift from the 2015 federal Form 706, Part 2, line 4	8	
9.	Adjusted Exclusion Amount: Line 7 minus line 8. (If zero or less, enter zero)	9	
10.	Enter the deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here ➤ ☐ Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:	10	
11.	**Adjusted Applicable Exclusion Amount:** Add lines 9 and 10	11	
12.	Hawaii Net Taxable Estate: Line 6 minus line 11. (Continue to line 13 on page 2)	12	

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 (other than personal representative) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE	➤ *Signature of Personal Representative, surviving spouse, etc.*	➤ *Print Name*	➤ *Date*
PAID PREPARER'S INFORMATION	Preparer's Signature and date ➤	Preparer's identification number ●	Check if self-employed ☐
	Print Preparer's Name ➤		
	Firm's name (or yours if self-employed), address, and Postal/Zip Code ➤	Federal E.I. No. ➤	
		Phone No. ➤	

FORM M-6 (REV. 2015)

11/16 inches from top edge of the form

ID NO 12

Placement for Hawaii Vendor ID Number

1/2 inch from the left edge of the form

DRT152

Estate of	Decedent's Social Security Number

	Hawaii Estate Tax: Use the 2015 Tax Rate Schedule on page 3 to compute the tax. If line 12 is zero or less, enter zero here and on Schedule D, line 1 ➤	13	
14.	Enter the amount of estate and/or inheritance taxes paid to other states	14	
15.	1.0000 minus line 3	15	
16.	Multiply line 13 by line 15	16	
17.	Enter the smaller of line 14 or line 16 here	17	
18.	**Hawaii Estate Tax**: Line 13 minus line 17. If line 18 is zero or less, enter zero here and on Schedule D, line 1	18	

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. Enter the name of the state here_____(See Instructions)	1	
2.	Amount of the federal gross estate from the 2015 federal Form 706, Part 2, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1	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 2015 federal Form 706, Part 2, line 3c. If the decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for the amount to enter and check here ➤ ☐	4	
5.	Amount of the state death tax deduction from the 2015 federal Form 706, Part 2, line 3b	5	
6.	Add lines 4 and 5	6	
7.	Hawaii Taxable Estate: Multiply line 6 by line 3. Enter the result here	7	
8.	Basic Exclusion Amount: Enter $5,430,000 here	8	
9.	Adjusted federal taxable gift from the 2015 federal Form 706, Part 2, line 4	9	
10.	Adjusted Exclusion Amount: Line 8 minus line 9. (If zero or less, enter zero)	10	
11.	Multiply line 10 by line 3. Enter the result here	11	
12.	Enter the deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here ➤ ☐ Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here: _____	12	
13.	**Adjusted Applicable Exclusion Amount:** Add lines 11 and 12	13	
14.	Hawaii Net Taxable Estate: Line 7 minus line 13	14	
15.	**Hawaii Estate Tax**: Use the 2015 Tax Rate Schedule on page 3 to compute the tax. If line 14 is zero or less, enter zero here and on Schedule D, line 1 ➤	15	

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 2015 federal Form 706-NA, Schedule B, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1	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 2015 federal Form 706-NA, Part II, line 1. If the decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for the amount to enter and check here ➤ ☐	4	
5.	Amount of the state death tax deduction from the 2015 federal Form 706-NA, Schedule B, line 7	5	
6.	Add lines 4 and 5	6	
7.	Hawaii Taxable Estate: Multiply line 6 by line 3. Enter the result here	7	
8.	Basic 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 ➤ ☐	8	
9.	Adjusted federal taxable gift from the 2015 federal Form 706, Part 2, line 4	9	
10.	Adjusted Exclusion Amount: Line 8 minus line 9. (if zero or less, enter zero)	10	
11.	Multiply line 10 by line 3. Enter the result here. (Continue to line 12 on page 3)	11	

FORM M-6 (REV. 2015)

11/16 inches from top edge of the form

ID NO 12

Placement for Hawaii Vendor ID Number

1/2 inch from the left edge of the form

DRT153

Estate of	Decedent's Social Security Number

	deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here ➤ ☐ Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here: _____	12	
13.	**Adjusted Applicable Exclusion Amount**: Add lines 11 and 12	13	
14.	Hawaii Net Taxable Estate: Line 7 minus line 13	14	
15.	**Hawaii Estate Tax**: Use the 2015 Tax Rate Schedule below, to compute the tax. If line 14 is zero or less, enter zero here and on Schedule D, line 1 ➤	15	

Schedule D TAX COMPUTATION

1.	**Hawaii Estate Tax** from Schedule A, line 18, Schedule B, line 15 or Schedule C, line 15 ➤			1●	
2.	Penalty. See Instructions	2			
3.	Interest. See Instructions (From _____ To _____)	3			
4.	**Total Tax, Penalty, and Interest**: 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.	**Amount Paid** – 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 - PORTABILITY OF THE DECEASED SPOUSAL UNUSED EXCLUSION (DSUE) ELECTION

	DSUE amount portable to the surviving spouse. (To be completed by the estate of a decedent making a portability election.)		
1.	Deceased Spousal Unused Exclusion Election: If Schedule A, line 12, Schedule B, line 14 or Schedule C, line 14 is less than zero, and the decedent is survived by a spouse (including a partner in a civil union recognized in Hawaii) and the decedent is a resident of Hawaii or nonresident of Hawaii but a 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 ➤ ☐ Enter the amount from Schedule A, line 12, Schedule B, line 14 or Schedule C, line 14 here as a positive number	1	
2.	Deceased Spousal Unused Exclusion Election: Enter the amount shown on Part 2, line 1 or $5,430,000, whichever is less. This is the DSUE amount portable to the surviving spouse. To elect portability of the deceased spouse unused exclusion amount, check here ➤ ☐	2	

2015 Tax Rate Schedule

If the amount on Schedule A, line 12, Schedule B, line 14 or Schedule C, line 14 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