## STATE OF HAWAII DEPARTMENT OF TAXATION



# General Information and Scannable Specifications for Form M-6 (Rev. 2022)

#### **Contact Information for General Questions**

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### Contact Information for Mailing Test Packages and Testing Inquiries

Hawaii Department of Taxation Attn: Document Processing — Quality Assurance Test Team 830 Punchbowl Street, Rm 126 Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

#### FORM M-6 (Rev. 2022)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form M-6. Form M-6 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form M-6 must create the form so the variable date (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable 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

- We highly recommend you use the Department's official Form M-6 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

#### 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. Fonts

- · The form was designed using the following font:
  - 1. Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:

1. FORM: 8 pt Arial bold

2. REV. 2022: 8 pt Arial

3. M-6: 18 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner of the form:
  - 1. FORM M-6 (REV. 2022): 10 pt Arial bold

#### 4. Variable Data

- All variable data fields must utilize 12 pt Courier New font.
- All variable data fields require exact placement.
- · Print all alpha characters uppercase.
- Use a bold X (X) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

#### 5. Variable Data Delimiters

 Taxpayer's Social Security Number should be printed with the dash (-) delimiters. For example:

123-45-6789

(3 digits, followed by a dash (-), followed by 2 digits, followed by a dash (-), followed by 4 digits)

 Tax Year Ending should be printed with the dash (-) delimiters. For example:

MM - DD - YYYY

(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending)

#### 6. Dollar Amounts

99999999

- Do not use commas as thousand separators.
- · Do not use leading dollar signs.
- · Amounts are right justified.

#### 7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces.
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.

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- 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.

#### **SCANNABLE SPECIFICATIONS**

#### 1. Layout

 Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

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

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
  - 1. Pages 1 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 43, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

#### 3. QR code

- A 2D QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibits for exact placement):
  - 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
  - Pages 2 4: The left bottom corner of the QR code is at the beginning column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is: M6\_T 2022A 01 VIDXX

The required QR code for page 2 is: M6 T 2022A 02 VIDXX

The required QR code for page 3 is: M6 T 2022A 03 VIDXX

The required QR code for page 4 is: M6\_T 2022A 04 VIDXX

The QR code includes the form number (M6), an underscore, type of form (T), space, 4-digit form year (2022), 1-letter revision indicator (A), space,

2-digit page number (01), (02), (03), (04), space, and 2-digit Hawaii Vendor I.D. Number. There are no hyphens.

- The human readable text for the QR code MUST be printed below the QR code utilizing 6 pt Arial font.
   Placement of the human readable text is as follows (see exhibits for exact placement):
  - 1. Page 1: Column 6, row 11
  - 2. Pages 2 4: Column 6, row 8
- Please do not print the outline around the human readable text and QR code. The outline is used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

#### 4. Form Serial Number

- The form serial number MUST be printed on column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is: M-61C0S1

The required form serial number for page 2 is: M-62C0S1

The required form serial number for page 3 is: M-63C0S1

The required form serial number for page 4 is: M-64C0S1

Please note that the sixth digit is the number 0.

#### 5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of intent to participate in the Forms Reproduction Program and who will be reproducing Form M-6. If you did not receive the acetate overlays, please contact the Forms Coordinator.

M-6	HAWAII ESTATE TAX I	RETURN	
(REV. 2022)	TO BE FILED FOR DECEDENTS DY		
	DECEMBER 31, 2019		
Place	ATTACH COMPLETED FEDERAL FORM	706 OR 706-NA	
QR Code			
Here			
Human Readable text here			
Decedent's Name		Decedent's Social S	Security Number
DECEDENTS NAM	ME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX 123-45-	6789
City or town, State and Postal/ZIP	Code of legal residence at time of death	Date of Death	
CITY OR TOWN	STATE ZIP CODE XXXXXXXXXXXX	XXXXXXXXXXX 12-12-1	212
Name of Personal Representative		_	of court where will was
	DNAL REPRESENTATIVE XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Personal Representative's Mailing PERSONAL REPI	Address (number and street)		D LOCATION OF
FERSONAL REP	RESENTATIVE MAILING ADDRES:	S XXXXXXXXX COURT X	XXXXXXXXXXXXX
City or town, State, and Postal/ZIF		Case Number	
PERSONAL REPI	RESENTATIVE CITY OR TOWN X	XXXXXXXXXXXX CASE NU	MBER XXXXXXXXX
Check applicable boxes:	(1) X Decedent cied testate (2) X Installment payme	ent (3) X Extension form attached (4)	Amended Return (Attach Sch At
SHOOK ADDITIONED DOXES.	22 Decedent clear tostato (2) 23 Ilistallifett paylie	(4) Za Excellion formattachen (4) Z	Z 7 STIONGGG FIGURE (AUGUST GOLLA)
Check applicable box	(1) X Resident (2) X Nonresident (3) X Nonres	ident Alien	
(must check one):	(1) 22 Resident (2) 22 Remodelli (5) 22 Remodelli	Ident/Allen	
	PART 1 - ESTATE TAX C	OMPUTATION	
Schedule A Resi	dent Decedent's Estate		
	s estate that has a Hawaii situs (identify property on atta	ached federal form 706)	1 9999999999
	is estate that has a nawall situs (identity property on atta iss estate from federal Form 706, Part 2, line 1. If the a		
		mount of the redefal gloss	. 2 999999999.
	here and on Schedule D, line 1	70r than 1 0000	. 3 0.99
	ompute to four decirnal places.) Result must not be larg		4 999999999
	nount: Amount of the federal taxable estate from federa	и голт 700, гап 2, line 3a	
5. Hawaii Basic Exclusion A		<del></del>	
	gifts from federal Form 706, Part 2, line 4		
	ınt: Line 5 minus line 6. (If zero or less, enter zero)		. 7 999999999
	ed spousal unused exclusion amount, if applicable. Oth		
	viving spouse and entitled to claim the deceased spou	sai unused exclusion for	
	es, see Instructions and check here		
NAME TAX IDE	tion number, and date of death of spouse whose exclus ENTIFICATION NUMBER OF SPOT	JSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	8 999999999.
	clusion Amount: Add lines 7 and 8	· <del>                                      </del>	9 999999999999
10. Hawaii Net Taxable Estat			. 10   J
	Tax: Use the Tax Rate Schedule on page 6 instruction		11 9999999999.
or less, enter zero nere a	nd on Schedule D, line 1 (Continue to line 12 on page	4	11 999999999999999
	DECLARATION OF THE PROPERTY OF	ON	
	DECLARATION	2N	
I declare, under the penalt	ies set forth in section 231-36, HRS, that this return,	including any accompanying schedule	s or statements,
	to be submitted with this return have been examined		
	return, made in good faith, pursuant to the Estate a		
Declaration of preparer (or	ther than personal representative) is based on all info	rmation of which preparer has any kno	wiedge.
	+++++++++++++++++++++++++++++++++++++++		
DIEACE	<del></del>	+++++++++++++++++++++++++++++++++++++++	
PLEASE SIGN \	+++++++++++++++++++++++++++++++++++++++	NAME XXXXXXXXX	, 12-12-121
	sonal Representative, surviving spouse, etc.	Print Name	Date
Preparer's Signature and date		Preparer's identification num	ber Check if
	REPARERS NAME XXXXXXXXXXX	XXX PREPARERS ID	XXXX self-employed <b>X</b>
PREPARERS	I'S FIRMS NAME XXXXXXXXX	XXXXXX Endared 1.2	
INFORMATION Firm's name (or you		E.I. No.	3456789
III seit-ernnioved	VZip Code FIRMS ADDRESS XXXXXXX	XXXXXXX Phone No. > (12)	3) 456-7890
if self-employed), address, and Posta			
address, and Posta		1,119,19,10,1	
address, and Posta			
6-810051 14 16 18 2		16 48 50 52 54 56 58 60 62 64	66 68 70 72 (74 76 78 FORM M-6 (REV. 202

2			Щ				2	
3	FOR <sup>8</sup>	N M-6 (REV. 2022) 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 6	66 6	68 70 7	72 74 76	PAGE 2	82	84
4		Fighter of Theodor	t'e S	ocial S	ecurity Nu	imbel.	- 4	#
5	Pla	102	rs	OCIAI C.	ecurity 14	Illine:	5	#
6	QR C		15	770			6	
7		DECEDENTS NAME AAAAAAA 123-	45-	-6/b	9		7	#
8	Human	n Rejadable text here	#	+++		++	- 8	#
9	42	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	+	++++	+++	+++	9	#
10		If estate and/or inheritance taxes were paid to other states, see the instructions for the amount to enter on line 12 and check the box. Otherwise, enter -0- on line 12 and on line 15, and skip lines 13 and 14	12	000	999999	0 90	10	#
11	40	and check the box. Otherwise, enter -0- on line 12 and on line 15, and skip lines 13 and 14	12	1000.		9.99	11	#
12		1.0000 minus line 3	13	000	999999			+
13		Enter the smaller of line 12 or line 14 here	14		999999		\	#
14	40	Hawaii Estate Tax: Line 11 minus line 15. If line 16 is zero or less, enter zero here and on Schedule D, line 1	16	<del>                                     </del>	999999			+
15		chedule B Nonresident Decedent's Estate		1200.	<u> </u>	900	16	#
16	4	Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached	$\forall$	+++		+++	16	+
18		federal Form 706) If decedent was a nonresident and the decedent's state of residency has a reciprocity	d)	HHH		+	18	#
19		agreement or statutory provision that exempts Hawaii residents from the death taxes imposed by that state, enter	T)				19	1
20		zero here. Enter the name of the state here NAME OF STATE XXXXXXXX (See Instructions)	1	999	99999	9.99		
21		Amount of the federal gross estate from federal Form 706, Part 2, line 1. If the amount of the federal					21	
22		gross estate is zero, enter zero here and on Schedule D, line 1	2	999	999999		22	П
23		Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3		0.9	9999	23	
24		Amount of the federal taxable estate from federal Form 706, Part 2, line 3a	4		99999	9.99	24	Д
25		Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here	5		99999			1
26		Hawaii Basic Exclusion Amount	6		99999			1
27		Adjusted federal taxable gifts from federal Form 706, Part 2, line 4	7		999999			1
28		Adjusted Exclusion Amount: Line 6 minus line 7. (If zero or less, enter zero)	8		999999			4
29		Multiply line 8 by line 3. Enter the result here	9	999	99999	9.99	29	4
30		Enter the Hawaii deceased spousal unused exclusion amount, if applicable. Otherwise enter zero.	4	$\parallel \parallel \parallel$	$\square$		30	4
31		If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for	4	$\parallel \parallel \parallel$	++++		31	+
32		Hawaii Estate Tax purposes, see Instructions and check here	H	$\parallel \parallel \parallel$	$\square$		32	+
33		Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:  NAME TAX IDENTIFICATION NUMBER OF SPOUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		000	99999	200	33	+
34		Adjusted Applicable Exclusion Amount: Add lines 9 and 10	10		99999		2	+
35		Adjusted Applicable Exclusion Amount: Add lines 9 and 10	11		99999		- 20	++
36		Hawaii Net Taxable Estate: Line 5 minus line 11	14		9999	9.70	36	++
37		or less, enter zero here and on Schedule D, line 1	13	1999	99999	90	37 3	+
38	Q <sub>C</sub>	chedule C Nonresident Alien Decedent's Estate	-10			9.00		+
39	4	Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached	$\forall$	+++		+++	39	+
40		federal Form 706-NA)	1	999	99999	9.90	9 41	+
41	_	Amount of the federal gross estate from federal Form 706-NA, Schedule B, line 1. If the amount of the	d'i				41	+
42		federal gross estate is zero, enter zero here and on Schedule D, line 1	2	999	99999	9.99		+
44		Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3			9999	1.0	$\parallel$
45	4	Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction	П				45	П
46		for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6))	4		99999		9 46	
47		Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here	5	999	99999	9.99		
48	6.	Basic Exclusion Amount: Enter \$60,000 here.	Щ			·	48	Д
49		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	Ш	ПШ		TH.	49	Щ
50		U.S. such that the unified credit is affected under IRC section 2102(b)(3)(A), see Instructions for the amount to	Ш				50	Щ
51		enter here and check here	6		99999		91	Щ
52		Adjusted federal taxable gifts from federal Form 706-NA, Part 2, line 2	7		99999			4
53		Adjusted Exclusion Amount: Line 6 minus line 7. (if zero or less, enter zero)	8		99999		2	$\perp$
54	40	Multiply line 8 by line 3. Enter the result here	9	999	99999	9.99		$\perp$
55		Enter the Hawaii deceased spousal unused exclusion amount, if applicable. Otherwise enter zero.	H	$\parallel \parallel \parallel$	++++		55	+
56		If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for	+	$\parallel \parallel \parallel$	++++		56	+
57		Hawaii Estate Tax purposes, see Instructions and check here	+	HHH	++++		57	+
58		Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:  NAME TAX IDENTIFICATION NUMBER XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	10	1000	20000	200	58	+
59			10		99999			+
60		Adjusted Applicable Exclusion Amount: Add lines 9 and 10	11		99999		3	+
61	40	Hawaii Ret Taxable Estate: Line 5 minus line 11	12		9999	ر د و و	01	+
62		Hawaii Estate Tax: Use the Tax Rate Schedule on page 6 instructions to compute the tax. If line 12 is zero or less, enter zero here and on Schedule D, line 1	13	1999	99999	0 90	62	+
63 4 64		or less, enter zero nere and on Schedule D, line 1	66 0	58 70	72 74 76 - <b>6 (REV.</b>	78 80	63 0 82	84
64	[V] — k	JZCUSI	FU	SM M	·6 (KEV.	2022)	) 64	4

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Disco		Estate	of							De	cede	nt's	Soc	al Se	curit	y Number	- 4
Place R Code																	5
Here		DEC	ED:	ENT	SN	AME	XX	XXX	XXX	1	23-	-45	5-6	78	9		7
man Readable text here																	- 8
																	9
																	10
																	1
EXCLUSION COMPUTATION WORKSH	HEET.	FOR N	ONF	RESID	ENT	ALIEN	IS (se	instr	uctio	ns fo	r Scl						12
A Enter the amount of allowed unified credit (Part	t II lin	a 7 of E	o.m	706.1	LA.							99	999	99	999	.99	13

B. If line A is \$13,000 or less, enter \$60,000 here and on line 8.  C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.  Divide by 0.26.  Add \$60,000 and enter the result here and on line 8.  Divide by 0.28.  Add \$80,000 and enter the result here and on line 8.  E. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A.  Divide by 0.28.  Add \$80,000 and enter the result here and on line 8.  E. If line A is greater than \$23,800 but not more than \$38,800 subtract \$23,800 from line A.  Divide by 0.30.  Add \$100,000 and enter the result here and on line 8.  F. If line A is greater than \$38,800 but not more than \$70,800 subtract \$30,800 from line A.  Divide by 0.32.  Add \$150,000 and enter the result here and on line 8.  G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$50,800 from line A.  Divide by 0.34.  Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$70,800 but not more than \$155,800, subtract \$50,800 from line A.  Divide by 0.34.  Add \$50,000 and enter the result here and on line 8.  H. If line A is greater than \$75,800 from line A.  Divide by 0.34.  Add \$50,000 and enter the result here and on line 8.  H. If line A is greater than \$75,800 from line A.  Divide by 0.34.  Add \$50,000 and enter the result here and on line 8.  H. If line A is greater than \$248,300 from line A.  Divide by 0.37.  Add \$50,000 and enter the result here and on line 8.  J. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.  99999999999999999999999999999999999	If line A is \$13,000 or less, enter \$60,000 here and on line 8  If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.  Divide by 0.26  Add \$60,000 and enter the result here and on line 8.  If line A is greater than \$18,200 subtract \$18,200 from line A.  Divide by 0.28  Add \$60,000 and enter the result here and on line 8.  If line A is greater than \$23,800 from line A.  Divide by 0.28  Add \$60,000 and enter the result here and on line 8.  If line A is greater than \$23,800 but not more than \$23,800 subtract \$18,200 from line A.  Divide by 0.30  Add \$100,000 and enter the result here and on line 8.  If line A is greater than \$38,800 but not more than \$70,800 subtract \$38,800 but not more than \$70,800 subtract \$38,800 from line A.  Divide by 0.32  Add \$150,000 and enter the result here and on line 8.  If line A is greater than \$70,800 but not more than \$70,800 subtract \$70,800 from line A.  Divide by 0.34  Add \$150,000 and enter the result here and on line 8.  If line A is greater than \$70,800 but not more than \$156,800, subtract \$70,800 from line A.  Divide by 0.34  Add \$250,000 and enter the result here and on line 8.  If line A is greater than \$70,800 but not more than \$156,800, subtract \$70,800 from line A.  Divide by 0.37  Add \$250,000 and enter the result here and on line 8.  If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.  Divide by 0.37  Add \$500,000 and enter the result here and on line 8.  If line A is greater than \$248,300 from line A.  Divide by 0.39  Add \$500,000 and enter the result here and on line 8.  If line A is greater than \$248,300 from line A.  Divide by 0.39  Add \$750,000 and enter the result here and on line 8.  If line A is greater than \$248,300 from line A.  Divide by 0.39  Add \$750,000 and enter the result here and on line 8.  If line A is greater than \$248,300 from line A.  Divide by 0.39  Add \$750,000 and enter the result here and on line 8.  If line A is greater than \$248,000 subtract \$248,000 from line A.	B. If line A is \$13,000 or less, enter \$60,000 here and on line 8.  C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.  Divide by 0.26.  Add \$60,000 and enter the result here and on line 8.  D. If line A is greater than \$18,200 but not more than \$23,800 subtract \$13,200 from line A.  Divide by 0.28.  Add \$80,000 and enter the result here and on line 8.  E. If line A is greater than \$23,800 but not more than \$38,800 subtract \$23,800 from line A.  Divide by 0.28.  Say 300, subtract \$23,800 from line A.  Divide by 0.30.  Add \$100,000 and enter the result here and on line 8.  E. If line A is greater than \$23,800 but not more than \$38,800 subtract \$23,800 from line A.  Divide by 0.30.  Add \$100,000 and enter the result here and on line 8.  F. If line A is greater than \$38,800 but not more than \$70,800 subtract \$38,800 from line A.  Divide by 0.32.  Add \$150,000 and enter the result here and on line 8.  G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.  Divide by 0.34.  Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.  Divide by 0.37.  Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$14,000, but not more than \$248,300, subtract \$248,300, but not more than \$248,300, subtract \$248,300, but not more than \$248,300, subtract \$248,300, but not more than \$248,300, subtract \$258,800 from line A.  Divide by 0.37.  Add \$500,000 and enter the result here and on line 8.  I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300, subtract \$250,000 and enter the result here and on line 8.  99999999999999999999999999999999999		EXCLUSION COMPUTATION WORKSHEET FOR NO	NRESIDENT ALIENS (see instructions	
C. If line A is more than \$13,000 but not more than \$18,200 subtract \$13,000 from line A.  Divide by 0.26 Add \$60,000 and enter the result here and on line 8.  Divide by 0.28 Add \$60,000 and enter the result here and on line 8.  Divide by 0.28 Add \$60,000 and enter the result here and on line 8.  E. If line A is greater than \$18,200 from line A.  Divide by 0.30 Add \$100,000 and enter the result here and on line 8.  F. If line A is greater than \$23,800 but not more than \$38,800 but not more than \$70,800 from line A.  Divide by 0.32 Add \$150,000 and enter the result here and on line 8.  G. If line A is greater than \$38,800 but not more than \$70,800 subtract \$30,800 from line A.  Divide by 0.32 Add \$150,000 and enter the result here and on line 8.  G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.  Divide by 0.34 Add \$250,000 and enter the result here and on line 8.  I. If line A is greater than \$155,800 from line A.  Divide by 0.37 Add \$250,000 and enter the result here and on line 8.  I. If line A is greater than \$155,800 from line A.  Divide by 0.39 Add \$500,000 and enter the result here and on line 8.  I. If line A is greater than \$248,300 from line A.  Divide by 0.39 Add \$500,000 and enter the result here and on line 8.  J. If line A is greater than \$248,300 from line A.  Divide by 0.39 Add \$750,000 and enter the result here and on line 8.  J. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.  Divide by 0.39 Add \$750,000 and enter the result here and on line 8.  J. If line A is greater than \$248,300, but not more than \$345,800, subtract \$345,800 from line A.  Divide by 0.39 Add \$750,000 and enter the result here and on line 8.  J. If line A is greater than \$248,300, but not more than \$345,800, subtract \$345,800 from line A.  Divide by 0.40	If line A is more than \$13,000 but not more than \$18,200 subtract \$13,000 from line A.  99999999999999999999999999999999999	C. If line A is more than \$13,000 but not more than \$18,200 subtract \$13,000 from line A.  99999999999999999999999999999999999	A	Enter the amount of allowed unified credit (Part II, line 7 of Fo	rm 706-NA)	
\$18,200, subtract \$13,000 from line A	StB,200, subtract \$13,000 from line A	\$18,200, subtract \$13,000 from line A	В	If line A is \$13,000 or less, enter \$60,000 here and on line 8		999999999.9
Divide by 0.26	Divide by 0.26	Divide by 0.26	С	If line A is more than \$13,000 but not more than	00000000000	
Add \$60,000 and enter the result here and on line 8.  D. If line A is greater than \$18,200 but not more than \$23,300, subtract \$18,200 from line A	Add \$60,000 and enter the result here and on line 8  ### 15 line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A	Add \$60,000 and enter the result here and on line 8.  D. If line A is greater than \$18,200 but not more than \$23,300, subtract \$18,200 from line A	+			
D. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A. 99999999999999999999999999999999999	If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A.  Divide by 0.28.  Add \$80,000 and enter the result here and on line 8.  If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A.  Divide by 0.30.  Add \$100,000 and enter the result here and on line 8.  If line A is greater than \$23,800 from line A.  Divide by 0.30.  Add \$100,000 and enter the result here and on line 8.  If line A is greater than \$38,800 from line A.  Divide by 0.30.  Add \$100,000 and enter the result here and on line 8.  If line A is greater than \$38,800 from line A.  99999999999999999999999999999999999	D. If line A is greater than \$18,200 but not more than \$23,300, subtract \$18,200 from line A. 999999999.99  Divide by 0.28			999999999999	000000000
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Divide by 0.28	Divide by 0.28	Divide by 0.28	D	If line A is greater than \$18,200 but not more than	999999999	
Add \$80,000 and enter the result here and on line 8	Add \$80,000 and enter the result here and on line 8	Add \$80,000 and enter the result here and on line 8				
E If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A	If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A	E If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A				99999999
\$38,800, subtract \$23,800 from line A	\$38,800, subtract \$23,800 from line A	\$38,800, subtract \$23,800 from line A	_			33333333
Divide by 0.30	Divide by 0.30	Divide by 0.30	-	\$38,800, subtract \$23,800 from line A	99999999.99	
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	$\blacksquare$		99999999.99	
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	Н	Add \$100,000 and enter the result here and on line 8		999999999999999999999999999999999999999
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Add \$150,000 and enter the result here and on line 8.  G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.  Divide by 0.34.  Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.  Divide by 0.37.  Divide by 0.37.  Add \$500,000 and enter the result here and on line 8.  If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.  Sadd \$500,000 and enter the result here and on line 8.  J. If line A is greater than \$248,300 from line A.  Sadd \$750,000 and enter the result here and on line 8.  J. If line A is greater than \$345,800, subtract \$248,300 from line A.  Sadd \$750,000 and enter the result here and on line 8.  J. If line A is greater than \$345,800, subtract \$345,800 from line A.  Sadd \$750,000 from line A.	Add \$150,000 and enter the result here and on line 8.  If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.  Divide by 0.34.  Add \$250,000 and enter the result here and on line 8.  If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.  Divide by 0.37.  Add \$500,000 and enter the result here and on line 8.  If line A is greater than \$155,800 from line A.  Divide by 0.37.  Add \$500,000 and enter the result here and on line 8.  If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.  Divide by 0.39.  Add \$750,000 and enter the result here and on line 8.  If line A is greater than \$345,800, subtract \$248,300 from line A.  Divide by 0.39.  Add \$750,000 and enter the result here and on line 8.  If line A is greater than \$345,800, subtract \$999999999999999999999999999999999999	Add \$150,000 and enter the result here and on line 8.  G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.  Divide by 0.34.  Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.  Divide by 0.37.  Add \$500,000 and enter the result here and on line 8.  Divide by 0.37.  Algorithms A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.  Satisfaction and enter the result here and on line 8.  J. If line A is greater than \$248,300 from line A.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.  Satisfaction and enter the result here and on line 8.	+	\$70,800, subtract \$38,800 from line A		
G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A	If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A	G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A	+		99999999999	
\$155,800, subtract \$70,800 from line A	\$155,800, subtract \$70,800 from line A	\$155,800, subtract \$70,800 from line A	+			99999999999999
Divide by 0.34	Divide by 0.34	Divide by 0.34	G	If line A is greater than \$70,800 but not more than	00000000000	
Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A	Add \$250,000 and enter the result here and on line 8.  If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.  Divide by 0.37	Add \$250,000 and enter the result here and on line 8.  H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A	+			
H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A	If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A	H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A	+		999999999999	000000000
\$248,300, subtract \$155,800 from line A	\$248,300, subtract \$155,800 from line A	\$248,300, subtract \$155,800 from line A				99999999999
Divide by 0.37	Divide by 0.37	Divide by 0.37	Н	If line A is greater than \$155,800, but not more than	999999999	
Add \$500,000 and enter the result here and on line 8	Add \$500,000 and enter the result here and on line 8	Add \$500,000 and enter the result here and on line 8	+			
I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A	If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A	I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A	Н			999999999
\$345,800, subtract \$248,300 from line A	\$345,800, subtract \$248,300 from line A	\$345,800, subtract \$248,300 from line A				
Divide by 0.39	Divide by 0.39	Divide by 0.39	1.	\$345,800, subtract \$248,300 from line A		
J. If line A is greater than \$345,800, subtract \$345,800 from line A	If line A is greater than \$345,800, subtract \$999999999999999999999999999999999999	J. If line A is greater than \$345,800, subtract       99999999999999         \$345,800 from line A       99999999999999         Divide by 0.40       9999999999999999	+	Divide by 0.39	999999999999999999999999999999999999999	
\$345,800 from line A	\$345,800 from line A	\$345,800 from line A	$\parallel$	Add \$750,000 and enter the result here and on line 8		999999999999999999999999999999999999999
Divide by 0.40 9999999999999999999999999999999999	Divide by 0.40	Divide by 0.40 9999999999999999999999999999999999	J.	If line A is greater than \$345,800, subtract	9999999999	
			Ш	Divide by 0.40		
	7,00 7,000,000 4.10 5110, 410 100041 1010 4110 51		Ш			999999999
				7.44 9.,000,000 and offer and result from and off title 0		

## STATE OF HAWAII — DEPARTMENT OF TAXATION HAWAII ESTATE TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP

99999999.99

99999999.99

99999999.99

99999999.99

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TO BE FILED FOR DECEDENTS DYING AFTER DECEMBER 31, 2019

Place ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA QR Code Here Human Readable text here Decedent's Social Security Number Decedent's Name 123-45-6789 City or town, State and Postal/ZIP Code of legal residence at time of death Date of Death 12-12-1212 CITY OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXX Name of Personal Representative Name and location of court where will was OR probated or estate administered NAME OF PERSONAL REPRESENTATIVE XXXXXXXXXXXXXXXXX NAME AND LOCATION OF Personal Representative's Mailing Address (number and street) COURT XXXXXXXXXXXXXXXX PERSONAL REPRESENTATIVE MAILING ADDRESS XXXXXXXXX City or town, State, and Postal/ZIP Code Case Number PERSONAL REPRESENTATIVE CITY OR TOWN XXXXXXXXXXX CASE NUMBER XXXXXXXXX (1) X Decedent died testate (2) X Installment payment (3) X Extension form attached (4) X Amended Return (Attach Sch AMD) Check applicable boxes: Check applicable box (1) X Resident (2) X Nonresident (3) X Nonresident Alien (must check one): **PART 1 - ESTATE TAX COMPUTATION** Schedule A Resident Decedent's Estate 999999999.99 Value of the federal gross estate that has a Hawaii situs (identify property on attached federal form 706) Amount of the federal gross estate from federal Form 706, Part 2, line 1. If the amount of the federal gross 2. 99999999.99 estate is zero, enter zero here and on Schedule D, line 1 2 0.99993 3. 999999999.99 Hawaii Taxable Estate Amount: Amount of the federal taxable estate from federal Form 706, Part 2, line 3a . . . . . . . > 4 999999999.99 5. Hawaii Basic Exclusion Amount ..... 5 99999999.99 Adjusted federal taxable gifts from federal Form 706, Part 2, line 4..... 6 6 99999999.99 7. Adjusted Exclusion Amount: Line 5 minus line 6. (If zero or less, enter zero). 7 Enter the Hawaii deceased spousal unused exclusion amount, if applicable. Otherwise enter zero.

#### **DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that this return, including any accompanying schedules or statements, and all IRS forms required to be submitted with this return have 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.

If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for

Hawaii Net Taxable Estate: Line 4 minus line 9.

Tentative Hawaii Estate Tax: Use the Tax Rate Schedule on page 6 instructions to compute the tax. If line 10 is zero

PLEASE SIGN HERE		ME XXXXXXXXX Print Name	<b>▶</b> 12-12-1212 Date
	Preparer's Signature and date  Print Preparer's Name  PREPARERS NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's identification number PREPARERS ID XXX	Check if self-employed <b>X</b>
	Firm's name (or yours if self-employed), address, and Postal/Zip Code FIRMS ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX   Federal   12-345 E.l. No. > 123)	6789 456-7890

Place QR Code Here Human Readable text here Estate of

**Decedent's Social Security Number** 

DECEDENTS NAME XXXXXXXX 123-45-6789

		_	i
12.	If estate and/or inheritance taxes were paid to other states, see the instructions for the amount to enter on line 12		
	and check the box. Otherwise, enter -0- on line 12 and on line 15, and skip lines 13 and 14	_	
	1.0000 minus line 3	_	
14.	Multiply line 11 by line 13		
15.			999999999.99
	Hawaii Estate Tax: Line 11 minus line 15. If line 16 is zero or less, enter zero here and on Schedule D, line 1	16	999999999.99
S	chedule B Nonresident Decedent's Estate		
1.	( ) ( )		
	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 <u>NAME OF STATE XXXXXXXX</u> (See Instructions)	1	999999999.99
2.	Amount of the federal gross estate from 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		99999999999999
3.	Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000		0.9999
4.	Amount of the federal taxable estate from federal Form 706, Part 2, line 3a		3333333.33
5.	Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here		
6.	Hawaii Basic Exclusion Amount		9999999999999
7.	Adjusted federal taxable gifts from federal Form 706, Part 2, line 4	_	
8.	Adjusted Exclusion Amount: Line 6 minus line 7. (If zero or less, enter zero)		9999999999999
9.	Multiply line 8 by line 3. Enter the result here	9	999999999.99
10.	7 11		
	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: NAME TAX IDENTIFICATION NUMBER OF SPOUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	10	999999999.99
11.	Adjusted Applicable Exclusion Amount: Add lines 9 and 10		
	Hawaii Net Taxable Estate: Line 5 minus line 11		
	Hawaii Estate Tax: Use the Tax Rate Schedule on page 6 instructions to compute the tax. If line 12 is zero		333333333333
		13	999999999.99
	or less, enter zero here and on Schedule D, line 1	13	999999999.99
	or less, enter zero here and on Schedule D, line 1	13	999999999999999999999999999999999999999
S	or less, enter zero here and on Schedule D, line 1	13	999999999.99
S	or less, enter zero here and on Schedule D, line 1		
1.	or less, enter zero here and on Schedule D, line 1	1	
S 1.	or less, enter zero here and on Schedule D, line 1	1 2	999999999.99
1. 2.	or less, enter zero here and on Schedule D, line 1  Chedule C Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.	1 2	999999999.99
1. 2. 3.	or less, enter zero here and on Schedule D, line 1  Chedule C Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	1 2 3	999999999.99 9999999999.99 0.9999 99999999
1. 2. 3.	or less, enter zero here and on Schedule D, line 1  Chedule C  Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction	1 2 3	999999999.99
1. 2. 3. 4.	or less, enter zero here and on Schedule D, line 1  Chedule C  Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).	1 2 3	999999999.99 9999999999.99 0.9999 99999999
1. 2. 3. 4.	or less, enter zero here and on Schedule D, line 1	1 2 3	999999999.99 9999999999.99 0.9999 99999999
1. 2. 3. 4.	or less, enter zero here and on Schedule D, line 1  chedule C Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  Basic Exclusion Amount: Enter \$60,000 here.	1 2 3	999999999.99 9999999999.99 9999999999.99
1. 2. 3. 4.	or less, enter zero here and on Schedule D, line 1  Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  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	1 2 3 4 5	999999999.99 9999999999.99 9999999999.99 999999
1. 2. 3. 4.	or less, enter zero here and on Schedule D, line 1  Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  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	1 2 3 4 5	99999999999999999999999999999999999999
3. 4. 5. 6.	or less, enter zero here and on Schedule D, line 1  Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  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	1 2 3 4 5	99999999999999999999999999999999999999
1. 2. 3. 4. 5. 6.	or less, enter zero here and on Schedule D, line 1	1 2 3 4 5	99999999999999999999999999999999999999
1. 2. 3. 4. 5. 6.	chedule C Nonresident Alien Decedent's Estate  Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  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  Adjusted federal taxable gifts from federal Form 706-NA, Part 2, line 2.  Adjusted Exclusion Amount: Line 6 minus line 7. (if zero or less, enter zero)	1 2 3 4 5	99999999999999999999999999999999999999
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1. 2. 3. 4. 5. 6.	value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  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  Adjusted federal taxable gifts from federal Form 706-NA, Part 2, line 2.  Adjusted Exclusion Amount: Line 6 minus line 7. (if zero or less, enter zero)  Multiply line 8 by line 3. Enter the result here.  Enter the Hawaii 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.  NAME TAX IDENTIFICATION NUMBER XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 2 3 4 5 7 8 9	99999999999999999999999999999999999999
1. 2. 3. 4. 5. 6. 7. 8. 9. 10.	Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA)  Amount of the federal gross estate from 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.  Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000.  Amount of the federal taxable estate from federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6)).  Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here.  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  Adjusted federal taxable gifts from federal Form 706-NA, Part 2, line 2.  Adjusted Exclusion Amount: Line 6 minus line 7. (if zero or less, enter zero)  Multiply line 8 by line 3. Enter the result here.  Enter the Hawaii 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  NAME TAX IDENTIFICATION NUMBER XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 2 3 4 5 6 7 8 9	999999999.99 9999999999.99 9999999999
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FORM M-6 (REV. 2022) PAGE 3

Place QR Code Here Human Readable text here

Estate of

**Decedent's Social Security Number** 

DECEDENTS NAME XXXXXXXX 123-45-6789

riamic			
S	chedule D TAX COMPUTATION		
1.	Hawaii Estate Tax from Schedule A, line 16, Schedule B, line 13, Schedule C, line 13 or QDOT worksheet line 12≯	1	999999999.99
2.	Penalty. See Instructions. <b>2</b> 99999999999999		
3.	Interest. See Instructions (From 12-12-1212 To 12-12-1212) <b>3</b> 999999999999999		
4.	Total Tax, Penalty, and Interest: Add lines 1, 2, and 3	4	999999999.99
5.	Amount paid with extension	5	999999999.99
6.	Balance due or (refund) (Line 4 minus line 5)	6	999999999.99
7.	Amount Paid – Pay the balance due in full. Submit payment online at hitax.hawaii.gov or attach check or money		
	order 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	999999999.99
	PART 2 - PORTABILITY OF THE DECEASED SPOUSAL UNUSED EXCLUSION (DSUE) I	ELE	CTION
DSI	<b>UE amount portable to the surviving spouse.</b> (To be completed by the estate of a decedent making a portability		
elec	ction.)		
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 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 is allowed to claim a deceased		
	spousal unused exclusion pursuant to a treaty obligation of the United States, see instructions. If nonresident of U.S., not U.S.		
	citizen, enter country and treaty name here <u>COUNTY AND TREATY XXXXXXXX</u> and check here <b>➤X</b>		
	Enter the amount from Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 here as a positive number.	1	999999999.99
2.	Deceased Spousal Unused Exclusion Election: Enter the amount shown on Part 2, line 1 or \$5,490,000, 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	999999999.99
	PART 3 - QDOT WORKSHEET FOR DECEDENTS MAKING A FEDERAL QDOT ELEC	STIC	<u>N</u>
C	aution: Complete ONLY if decedent's surviving spouse is not a U.S. citizen but makes a federal Qualified		
	Domestic Trust (QDOT) election		
1.	Amount from decedent's M-6 line 3 of Schedules A, B, or C (as applicable)	1	999999999.99
2.	Amount from federal Form 706-QDT line 9		
3.	Amount of state death taxes paid included on line 2		I
4.	Subtract line 3 from line 2 (See Note below).	4	999999999.99
5.	Multiply line 4 by the amount on line 1	5	999999999.99
6.	Amount from federal Form 706-QDT line 8	-	
7.	Amount of state death taxes paid included on line 6		
8. 9.	Subtract line 7 from line 6 (See Note below).	8	999999999.99
9. 10.	Multiply line 8 by the amount on line 1	_	<u> </u>
10.	Recompute decedent's estate tax based on amount on line 5		
12.		12	999999999.99
12.	Note: This amount is the same as the federal amount but disregarding the deduction for any state death taxes		
	Note. This amount is the same as the leveral amount but disregarding the deduction for any state death taxes	μαια	

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Place QR Code Here DECEDENTS NAME XXXXXXXX 123-45-6789

A. Enter the amount of allowed unified credit (Part II, line 7 of For	m 706-NA)	999999999.99
B. If line A is \$13,000 or less, enter \$60,000 here and on line 8		999999999.99
C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A		
Divide by 0.26	99999999.99	
Add \$60,000 and enter the result here and on line 8		999999999.99
D. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A	999999999.99	
Divide by 0.28	99999999.99	
Add \$80,000 and enter the result here and on line 8		999999999.99
E. If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A	999999999.99	
Divide by 0.30	99999999999999	
Add \$100,000 and enter the result here and on line 8		999999999.9
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A	999999999.99	
Divide by 0.32	99999999999999	
Add \$150,000 and enter the result here and on line 8	<u></u>	999999999.9
G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A	999999999.99	
Divide by 0.34	999999999999	
Add \$250,000 and enter the result here and on line 8		999999999.9
H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A	99999999.99	
Divide by 0.37	999999999.99	
Add \$500,000 and enter the result here and on line 8		999999999.9
I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A	999999999.99	
Divide by 0.39	999999999.99	
Add \$750,000 and enter the result here and on line 8		999999999.9
J. If line A is greater than \$345,800, subtract \$345,800 from line A	999999999.99	
Divide by 0.40	999999999.99	
Add \$1,000,000 and enter the result here and on line 8		999999999.9