

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

THIS SPACE FOR DATE RECEIVED STAMP

TO BE FILED FOR DECEDENTS DYING AFTER  
DECEMBER 31, 2019

ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA

Place QR Code Here

<b>• PRINT OR TYPE •</b>	Decedent's Name DECEDENTS NAME XXX	Decedent's Social Security Number 123-45-6789
	City or town, State and Postal/ZIP Code of legal residence at time of death CITY OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date of Death 12-12-1212
	Name of Personal Representative NAME OF PERSONAL REPRESENTATIVE	Name and location of court where will was probated or estate administered
	Personal Representative's Mailing Address (number and street) PERSONAL REPRESENTATIVE MAILING ADDRESS XXXXXXXXXXXXXXXXXXXXXXX	NAME AND LOCATION OF COURT WHERE WILL WAS PROBATED XXX
	City or town, State, and Postal/ZIP Code PERSONAL REPRESENTATIVE CITY OR TOWN XXXXXXXXXXXXXXXXXXXXXXX	Case Number CASE NUMBER XXXXXXXXXXXXXXX

**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 9999999999.99
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. . . . .	2 9999999999.99
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000 . . . . .	3 0.9999
4. Hawaii Taxable Estate Amount: Amount of the federal taxable estate from federal Form 706, Part 2, line 3a . . . . .	4 9999999999.99
5. Basic Exclusion Amount . . . . .	5 9999999999.99
6. Adjusted federal taxable gifts from federal Form 706, Part 2, line 4 . . . . .	6 9999999999.99
7. Adjusted Exclusion Amount: Line 5 minus line 6. (If zero or less, enter zero) . . . . .	7 9999999999.99
8. 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 . . . . . <input checked="" type="checkbox"/>	
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 XXXXXXXXXXXXXXXXXXXXXXX	8 9999999999.99
9. <b>Adjusted Applicable Exclusion Amount:</b> Add lines 7 and 8 . . . . .	9 9999999999.99
10. Hawaii Net Taxable Estate: Line 4 minus line 9. . . . .	10 9999999999.99
11. <b>Tentative Hawaii Estate Tax:</b> Use the Tax Rate Schedule on page 6 instructions to compute the tax. If line 10 is zero or less, enter zero here and on Schedule D, line 1 (Continue to line 12 on page 2) . . . . .	11 9999999999.99

**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.

<b>PLEASE SIGN HERE</b>	Signature of Personal Representative, surviving spouse, etc.	name xxxxxxxxxxxxxxx	12-12-1212
		Print Name	Date
<b>PAID PREPARER'S INFORMATION</b>	Preparer's Signature and date	Preparer's identification number	Check if self-employed <input checked="" type="checkbox"/>
	Print Preparer's Name	PREPARERS NAME XXXXXXXXXXXXXXXXXXXXXXX	• PREPARERS ID XXXXXXX
<b>PAID PREPARER'S INFORMATION</b>	Firm's name (or yours if self-employed),	FEDERAL E.I. No.	12-3456789
	address, and Postal/Zip Code	FIRMS ADDRESS XXXXXXXXXXXXXXXXXXXXXXX	Phone No. (123) 456-7890

Human Readable text here

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Table with 2 columns: Estate of (ESTATE OF XXXXXXXXXXXXXXXXXXXX) and Decedent's Social Security Number (123-45-6789)

Table with 3 columns: Line number, Description, and Amount. Lines 12-16 for Hawaii Estate Tax.

Schedule B Nonresident Decedent's Estate. Table with 3 columns: Line number, Description, and Amount. Lines 1-13.

Schedule C Nonresident Alien Decedent's Estate. Table with 3 columns: Line number, Description, and Amount. Lines 1-13.

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<b>Estate of</b>	<b>Decedent's Social Security Number</b>
ESTATE OF XXXXXXXXXXXXXXXXXXXX	123-45-6789

Schedule D TAX COMPUTATION	
1. <b>Hawaii Estate Tax</b> from Schedule A, line 16, Schedule B, line 13, Schedule C, line 13 or QDOT worksheet line 12	1 9999999999.99
2. Penalty. See Instructions	2 9999999999.99
3. Interest. See Instructions (From 12-12-1212 To 12-12-1212)	3 9999999999.99
4. <b>Total Tax, Penalty, and Interest:</b> Add lines 1, 2, and 3	4 9999999999.99
5. Amount paid with extension	5 9999999999.99
6. Balance due or (refund) (Line 4 minus line 5)	6 9999999999.99
7. <b>Amount Paid</b> – 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 9999999999.99

**PART 2 - PORTABILITY OF THE DECEASED SPOUSAL UNUSED EXCLUSION (DSUE) ELECTION**

<b>DSUE amount portable to the surviving spouse.</b> (To be completed by the estate of a decedent making a portability election.)	
1. Deceased Spousal Unused Exclusion Election: If Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 is less than zero, and the decedent is survived by a spouse (including a partner in a civil union recognized in Hawaii) and 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 <input checked="" type="checkbox"/>	1 9999999999.99
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 <input checked="" type="checkbox"/>	2 9999999999.99

**PART 3 - QDOT WORKSHEET FOR DECEDENTS MAKING A FEDERAL QDOT ELECTION**

**Caution:** 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 9999999999.99
2. Amount from federal Form 706-QDT line 9	2 9999999999.99
3. Amount of state death taxes paid included on line 2	3 9999999999.99
4. Subtract line 3 from line 2 (See Note below)	4 9999999999.99
5. Multiply line 4 by the amount on line 1	5 9999999999.99
6. Amount from federal Form 706-QDT line 8	6 9999999999.99
7. Amount of state death taxes paid included on line 6	7 9999999999.99
8. Subtract line 7 from line 6 (See Note below)	8 9999999999.99
9. Multiply line 8 by the amount on line 1	9 9999999999.99
10. Recompute decedent's estate tax based on amount on line 5	10 9999999999.99
11. Recompute decedent's estate tax based on amount on line 9	11 9999999999.99
12. Hawaii QDOT tax due: Subtract line 11 from line 10 and enter the result on Schedule D, line 1	12 9999999999.99

**Note:** This amount is the same as the federal amount but disregarding the deduction for any state death taxes paid.

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<b>Estate of</b>	<b>Decedent's Social Security Number</b>
ESTATE OF XXXXXXXXXXXXXXXXXXXXX	123-45-6789

**EXCLUSION COMPUTATION WORKSHEET FOR NONRESIDENT ALIENS (see instructions for Schedule C, line 8)**

A. Enter the amount of allowed unified credit (Part II, line 7 of Form 706-NA).....		999999999999 . 99
B. If line A is \$13,000 or less, enter \$60,000 here and on line 8.....		999999999999 . 99
C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.....	999999999999 . 99	
Divide by 0.26 .....	999999999999 . 99	
Add \$60,000 and enter the result here and on line 8.....		999999999999 . 99
D. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A.....	999999999999 . 99	
Divide by 0.28 .....	999999999999 . 99	
Add \$80,000 and enter the result here and on line 8.....		999999999999 . 99
E. If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A.....	999999999999 . 99	
Divide by 0.30 .....	999999999999 . 99	
Add \$100,000 and enter the result here and on line 8.....		999999999999 . 99
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A.....	999999999999 . 99	
Divide by 0.32 .....	999999999999 . 99	
Add \$150,000 and enter the result here and on line 8.....		999999999999 . 99
G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.....	999999999999 . 99	
Divide by 0.34 .....	999999999999 . 99	
Add \$250,000 and enter the result here and on line 8.....		999999999999 . 99
H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.....	999999999999 . 99	
Divide by 0.37 .....	999999999999 . 99	
Add \$500,000 and enter the result here and on line 8.....		999999999999 . 99
I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.....	999999999999 . 99	
Divide by 0.39 .....	999999999999 . 99	
Add \$750,000 and enter the result here and on line 8.....		999999999999 . 99
J. If line A is greater than \$345,800, subtract \$345,800 from line A .....	999999999999 . 99	
Divide by 0.40 .....	999999999999 . 99	
Add \$1,000,000 and enter the result here and on line 8.....		999999999999 . 99