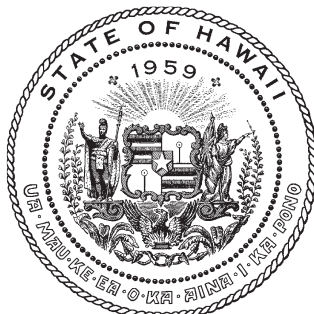


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form M-6 (Rev. 10/2020)**

**Contact Information for General Questions**

Hawaii Department of Taxation  
Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

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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

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

## FORM M-6 (Rev. 10/2020)

### 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 data (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. Helvetica
- 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 Helvetica bold
  2. REV. 10/2020: 8 pt Helvetica
  3. M-6: 18 pt Helvetica 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. 10/2020): 10 pt Helvetica bold

### 4. Variable Data

- All variable data fields must utilize 10 pt Courier 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

999999999

- 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 trailing 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.

- 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.

### 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.
  2. 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 2020B 01 VIDXX

The required QR code for page 2 is:  
M6\_T 2020B 02 VIDXX

The required QR code for page 3 is:  
M6\_T 2020B 03 VIDXX

The required QR code for page 4 is  
M6\_T 2020B 04 VIDXX

The QR code includes the form number (M6), an underscore, type of form (T), space, 4-digit form year (2020), 1-letter revision indicator (B), 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 on column 6, row 64, utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only 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. 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.

FORM M-6 (REV. 10/2020)

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

Stamp area with four empty boxes.

Table with 2 columns: Decedent's Name, Decedent's Social Security Number, City or town, 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 Mailing Address (number and street), NAME AND LOCATION OF COURT WHERE WILL WAS PROBATED XXX, City or town, State, and Postal/ZIP Code, Case Number, PERSONAL REPRESENTATIVE CITY OR TOWN XXXXXXXXXXXXXXXXXXXXXXXX, CASE NUMBER XXXXXXXXXXXXXXXX

Check applicable boxes: (1) [X] Decedent died testate (2) [X] Installment payment (3) [X] Extension form attached (4) [X] Amended Return (Attach Sch AMD)

Check applicable box (must check one): (1) [X] Resident (2) [X] Nonresident (3) [X] Nonresident Alien

PART 1 - ESTATE TAX COMPUTATION

Schedule A Resident Decedent's Estate

Table with 2 columns: Description of estate tax computation items (1-11) and numerical values. Includes items like 'Value of the property included in the federal gross estate', 'Adjusted Applicable Exclusion Amount', and 'Tentative Hawaii Estate Tax'.

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.

PLEASE SIGN HERE

Signature of Personal Representative, surviving spouse, etc. name xxxxxxxxxxxxxxxx 12-12-1212 Print Name Date

Table with 2 columns: Preparer's information (Signature and date, Name, Identification number, Check if self-employed) and Firm's information (Name, Address, Federal E.I. No., Phone No.)

Place QR Code Here

Estate of Decedent's Social Security Number
ESTATE OF XXXXXXXXXXXXXXXXXXXX 123-45-6789

Table with 3 columns: Line number, Description, and Amount. Lines 12-16 showing tax calculations.

Schedule B Nonresident Decedent's Estate

Table with 3 columns: Line number, Description, and Amount. Lines 1-13 detailing nonresident decedent's estate tax calculations.

Schedule C Nonresident Alien Decedent's Estate

Table with 3 columns: Line number, Description, and Amount. Lines 1-13 detailing nonresident alien decedent's estate tax calculations.

Place QR Code Here

Estate of

Decedent's Social Security Number

ESTATE OF XXXXXXXXXXXXXXXXXXXX 123-45-6789

Schedule D TAX COMPUTATION

Table with 7 rows for tax computation. Line 1: Hawaii Estate Tax from Schedule A, line 16, Schedule B, line 13, Schedule C, line 13 or QDOT worksheet line 12. Line 2: Penalty. Line 3: Interest. Line 4: Total Tax, Penalty, and Interest. Line 5: Amount paid with extension. Line 6: Balance due or (refund). Line 7: Amount Paid.

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.)

Table for DSUE election with 2 rows. Line 1: Deceased Spousal Unused Exclusion Election. Line 2: Deceased Spousal Unused Exclusion Election: Enter the amount shown on Part 2, line 1 or \$5,490,000, whichever is less.

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

Table for QDOT worksheet with 12 rows. Line 1: Amount from decedent's M-6 line 3. Line 2: Amount from federal Form 706-QDT line 9. Line 3: Amount of state death taxes paid included on line 2. Line 4: Subtract line 3 from line 2. Line 5: Multiply line 4 by the amount on line 1. Line 6: Amount from federal Form 706-QDT line 8. Line 7: Amount of state death taxes paid included on line 6. Line 8: Subtract line 7 from line 6. Line 9: Multiply line 8 by the amount on line 1. Line 10: Recompute decedent's estate tax based on amount on line 5. Line 11: Recompute decedent's estate tax based on amount on line 9. Line 12: Hawaii QDOT tax due: Subtract line 11 from line 10.

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

Place QR Code Here

Estate of Decedent's Social Security Number
ESTATE OF XXXXXXXXXXXXXXXXXXXX 123-45-6789

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

Table with 3 columns: Description, Amount, and Total. Rows A through J detailing exclusion computations with amounts like 9999999999.99.





Place QR Code Here

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

12. Enter the amount of estate and/or inheritance taxes paid to other states . . . . .	<b>12</b>	9999999999.99
13. 1.0000 minus line 3 . . . . .	<b>13</b>	0.9999
14. Multiply line 11 by line 13 . . . . .	<b>14</b>	9999999999.99
15. Enter the smaller of line 12 or line 14 here . . . . .	<b>15</b>	9999999999.99
16. <b>Hawaii Estate Tax:</b> Line 11 minus line 15. If line 16 is zero or less, enter zero here and on Schedule D, line 1. . . . .	<b>16</b>	9999999999.99

<b>Schedule B Nonresident Decedent's Estate</b>		
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 <u>NAME OF STATE XXXXXXXXXXXXXXX</u> (See Instructions). . . . .	<b>1</b>	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 . . . . .	<b>2</b>	9999999999.99
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000 . . . . .	<b>3</b>	0.9999
4. Amount of the federal taxable estate from federal Form 706, Part 2, line 3a . . . . .	<b>4</b>	9999999999.99
5. Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here . . . . .	<b>5</b>	9999999999.99
6. Basic Exclusion Amount . . . . .	<b>6</b>	9999999999.99
7. Adjusted federal taxable gifts from federal Form 706, Part 2, line 4 . . . . .	<b>7</b>	9999999999.99
8. Adjusted Exclusion Amount: Line 6 minus line 7. (If zero or less, enter zero) . . . . .	<b>8</b>	9999999999.99
9. Multiply line 8 by line 3. Enter the result here . . . . .	<b>9</b>	9999999999.99
10. 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: <u>NAME TAX IDENTIFICATION NUMBER OF SPOUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> . . . . .	<b>10</b>	9999999999.99
11. <b>Adjusted Applicable Exclusion Amount:</b> Add lines 9 and 10. . . . .	<b>11</b>	9999999999.99
12. Hawaii Net Taxable Estate: Line 5 minus line 11 . . . . .	<b>12</b>	9999999999.99
13. <b>Hawaii Estate Tax:</b> 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 . . . . .	<b>13</b>	9999999999.99

<b>Schedule C Nonresident Alien Decedent's Estate</b>		
1. Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA). . . . .	<b>1</b>	9999999999.99
2. 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 . . . . .	<b>2</b>	9999999999.99
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000 . . . . .	<b>3</b>	0.9999
4. 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)) . . . . .	<b>4</b>	9999999999.99
5. Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here . . . . .	<b>5</b>	9999999999.99
6. 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. . . . .	<b>6</b>	9999999999.99
7. Adjusted federal taxable gifts from federal Form 706, Part 2, line 4 . . . . .	<b>7</b>	9999999999.99
8. Adjusted Exclusion Amount: Line 6 minus line 7. (if zero or less, enter zero) . . . . .	<b>8</b>	9999999999.99
9. Multiply line 8 by line 3. Enter the result here. . . . .	<b>9</b>	9999999999.99
10. 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: <u>NAME TAX IDENTIFICATION NUMBER OF SPOUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> . . . . .	<b>10</b>	9999999999.99
11. <b>Adjusted Applicable Exclusion Amount:</b> Add lines 9 and 10. . . . .	<b>11</b>	9999999999.99
12. Hawaii Net Taxable Estate: Line 5 minus line 11 . . . . .	<b>12</b>	9999999999.99
13. <b>Hawaii Estate Tax:</b> 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 . . . . .	<b>13</b>	9999999999.99

Place  
QR Code  
Here

<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.

Place  
QR Code  
Here

<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