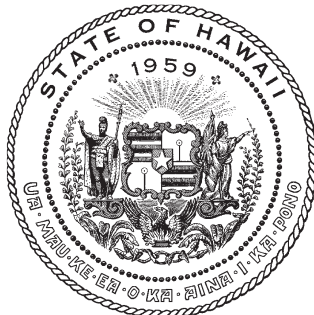


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form M-6A (Rev. 2018)**

Contact Information for General Questions

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

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**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-6A (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form M-6A. Form M-6A is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form M-6A 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 requirements as established in this document and our 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-6A 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 scannable 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. 2018: 8 pt Helvetica

3. M-6A: 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-6A: 8 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. 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.
- Form M-6A (Rev.2018) cannot be filed until 2019.

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. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 43, row 64.

General Information and Scannable Specifications

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 11.
- 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 is
M6A_T 2018A 01 VIDXX

The QR code includes the form number (M6), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). 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.

FORM
M-6A
(REV. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION
REQUEST FOR RELEASE
TO BE FILED FOR DECEDENTS
DYING AFTER JUNE 30, 1983
(NOTE: References to "married" and "spouse"
are also references to "in a civil union" and
"civil union partner," respectively.)

THIS SPACE FOR DATE RECEIVED STAMP

Place
QR Code
Here

--	--	--

• PRINT OR TYPE •	Estate of ESTATE OF XXX	Probate No. PROBATE NO XXXXXXXXXXXXXXXXXXXXXXX
	Actual Place of Death ACTUAL PLACE OF DEATH XXX	Date of Death 12-12-2018
	Resident of RESIDENT OF XXX	Decedent's Social Security Number 123-45-6789

If you were required to file federal estate tax return, Form 706, attach a copy of the first page of Form 706 or similar statement.

I, as PERSONAL REP XXXXXXXXXXXXXXXXXXXXXXX of the above named estate, swear that I have examined all assets and documents of this estate; that to the best of my knowledge, information and belief, I have determined that this estate and I, as PERSONAL REP XXXXXXXXXXXXXXXXXXXXXXX, are free from any claims by the State for taxes owed under the Estate and Transfer Tax Chapter.

Signature of Personal Representative, surviving spouse, etc.

PRINT NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Print Name

Address: ADDRESS XXXXXXXXXXXXXXXXXXXXXXX

ADDRESS XXXXXXXXXXXXXXXXXXXXXXX

Social Security Number

or
Identification Number IDENTIFICATION NO XXXXXXXX

INSTRUCTIONS

Changes You Should Note:

Act 27, Session Laws of Hawaii (SLH) 2018, conforms the Hawaii Estate and Generation-Skipping Transfer Tax Law to the Internal Revenue Code (IRC) as amended as of December 31, 2017 with the exception of the excludable amount of \$5,490,000. The exclusion amount of \$5,490,000 is set forth for the decedent in chapter 11 of the IRC as amended as of December 21, 2017. For the 2018 tax year, the federal excludable base amount is set at \$10,000,000 plus C-CPI-U for the preceding calendar year, causing a "GAP" between the federal and state excludable amount.

General Instructions

1. Purpose of Form — Hawaii has neither an inheritance nor a gift tax. For persons dying after June 30, 1983 but before January 1, 2005, this tax is imposed on the transfer of the taxable estate of every resident and the taxable estate located in Hawaii of every nonresident. If a federal estate tax return (Form 706) is required and there was a federal estate tax due, then the personal representative or person(s) in possession, control or custody of the property **must** file Form M-6 (Hawaii Estate Tax Return) with the Hawaii Department of Taxation (Department). If a state estate tax is due, then the personal representative or person(s) in possession, control or custody of the property must file Form M-6 (Hawaii Estate Tax Return) with the Department. For persons dying after January 26, 2012, this tax is imposed on the transfer of the taxable estate of every resident and the taxable estate located in Hawaii of every nonresident. If the taxable estate of a resident or nonresident citizen decedent is less than \$5,490,000 or the taxable estate of a nonresident-noncitizen is less than \$60,000, no Hawaii Estate Tax Return (Form M-6) is required.

If an estate is not taxable and no estate tax is due, the personal representative or person(s) in possession, control, or custody of the property *must* file a Request for Release (Form M-6A) with the Department if they wish to obtain a release, which indicates that the personal representative or person(s) in possession, control, or custody are free from taxes under chapter 236E, Hawaii Revised Statutes.

2. Who Should File — The Form M-6A should be filed by the personal representative or a person in control, custody, or possession of the decedent's property.

3. Time to File — This return is due within nine months after the date of the decedent's death.

4. Where to File — The completed form may be mailed to the Hawaii Department of Taxation, Estate and Transfer Tax Section, P. O. Box 259, Honolulu, Hawaii 96809-0259.

5. Where to Get More Information — More information is available on the Department's website at tax.hawaii.gov or you may contact a customer service representative:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1413
1-800-887-8974 (Toll-Free)

Fax: 808-587-1483

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259

STATE OF HAWAII — DEPARTMENT OF TAXATION
**REQUEST FOR RELEASE
TO BE FILED FOR DECEDENTS
DYING AFTER JUNE 30, 1983**
(NOTE: References to "married" and "spouse"
are also references to "in a civil union" and
"civil union partner," respectively.)

THIS SPACE FOR DATE RECEIVED STAMP

Place
QR Code
Here

--	--	--

• PRINT OR TYPE •	Estate of ESTATE OF XXX	Probate No. PROBATE NO XXXXXXXXXXXXXXXXXXXXX
	Actual Place of Death ACTUAL PLACE OF DEATH XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date of Death 12-12-2018
	Resident of RESIDENT OF XXX	Decedent's Social Security Number 123-45-6789

If you were required to file federal estate tax return, Form 706, attach a copy of the first page of Form 706 or similar statement.

I, as PERSONAL REP XXXXXXXXXXXXXXXXXXXXXXX of the above named estate, swear that I have examined all assets and documents of this estate; that to the best of my knowledge, information and belief, I have determined that this estate and I, as PERSONAL REP XXXXXXXXXXXXXXXXXXXXXXX, are free from any claims by the State for taxes owed under the Estate and Transfer Tax Chapter.
(Personal Representative, surviving spouse, etc.)

Signature of Personal Representative, surviving spouse, etc.

PRINT NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Print Name

Address: ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social Security Number
or
Identification Number IDENTIFICATION NO XXXXXXXX

INSTRUCTIONS

Changes You Should Note:

Act 27, Session Laws of Hawaii (SLH) 2018, conforms the Hawaii Estate and Generation-Skipping Transfer Tax Law to the Internal Revenue Code (IRC) as amended as of December 31, 2017 with the exception of the excludable amount of \$5,490,000. The exclusion amount of \$5,490,000 is set forth for the decedent in chapter 11 of the IRC as amended as of December 21, 2017. For the 2018 tax year, the federal excludable base amount is set at \$10,000,000 plus C-CPI-U for the preceding calendar year, causing a "GAP" between the federal and state excludable amount.

General Instructions

- Purpose of Form** — Hawaii has neither an inheritance nor a gift tax. For persons dying after June 30, 1983 but before January 1, 2005, this tax is imposed on the transfer of the taxable estate of every resident and the taxable estate located in Hawaii of every nonresident. If a federal estate tax return (Form 706) is required and there was a federal estate tax due, then the personal representative or person(s) in possession, control or custody of the property **must** file Form M-6 (Hawaii Estate Tax Return) with the Hawaii Department of Taxation (Department). If a state estate tax is due, then the personal representative or person(s) in possession, control or custody of the property must file Form M-6 (Hawaii Estate Tax Return) with the Department. For persons dying after January 26, 2012, this tax is imposed on the transfer of the taxable estate of every resident and the taxable estate located in Hawaii of every nonresident. If the taxable estate of a resident or nonresident citizen decedent is less than \$5,490,000 or the taxable estate of a nonresident-noncitizen is less than \$60,000, no Hawaii Estate Tax Return (Form M-6) is required.

If an estate is not taxable and no estate tax is due, the personal representative or person(s) in possession, control, or custody of the property *must* file a Request for Release (Form M-6A) with the Department if they wish to obtain a release, which indicates that the personal representative or person(s) in possession, control, or custody are free from taxes under chapter 236E, Hawaii Revised Statutes.

- Who Should File** — The Form M-6A should be filed by the personal representative or a person in control, custody, or possession of the decedent's property.
- Time to File** — This return is due within nine months after the date of the decedent's death.
- Where to File** — The completed form may be mailed to the Hawaii Department of Taxation, Estate and Transfer Tax Section, P. O. Box 259, Honolulu, Hawaii 96809-0259.
- Where to Get More Information** — More information is available on the Department's website at tax.hawaii.gov or you may contact a customer service representative:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259