

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION OF TIME
TO FILE HAWAII ESTATE TAX REPORT (FORM M-6)**

THIS SPACE FOR DATE RECEIVED STAMP



DXF101

Print or Type	Decedent's name		Date of death		
	Name of executor	Name of application filer (if other than the executor)		Decedent's social security number	
	Address of executor (number and street)			Estate tax report due date	
	City, State, and Postal/ZIP Code			Domicile of decedent	

1	Extended due date	1			
2	Amount of Hawaii Estate Tax estimated to be due	2			
3	Amount paid	3			

Pay the amount due in full. Attach check or money order for full amount payable to "**Hawaii State Tax Collector.**" Write the decedent's name, social security number, and "Form M-68" on it. Pay in U.S. dollars. Do not send cash.

Signature and Verification

If filed by executor - I declare under the penalties set forth in section 231-36, HRS, that I am the executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements contained herein are true and correct.

Executor's signature
Title
Date

If filed by someone other than the executor - I declare under the penalties set forth in section 231-36, HRS, that to the best of my knowledge and belief, the statements contained herein are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that apply(ies)):

- A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

Application filer's signature (if other than the executor)
Date

GENERAL INSTRUCTIONS

1. Purpose. — An executor, personal representative, administrator of the decedent's estate, or any person in actual or constructive receipt of any property of the decedent may use this form to ask for an automatic 6-month extension of time to file Form M-6, Hawaii Estate Tax Report. An extension of time to file does not extend the time to pay the tax. Keep a copy of this form for your records.

The extension will be granted if you complete this form properly, file it on time, pay with it the amount of tax shown on line 2 and meet the conditions indicated in item 7 of the Instructions.

In no case shall the extension be granted for a period of more than six months beyond the due date of the report.

2. Where to Get Tax Forms. — Hawaii tax forms, instructions, and schedules may be obtained at any taxation district office or from the Department's website at www.hawaii.gov/tax, or you may contact the customer service representative at:

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

3. When to File. — File this application on or before the original due date of the decedent's estate's Hawaii Estate Tax Report, Form M-6

which is 9 months after the date of the decedent's death. If there is no numerically corresponding date in the 9th month, the due date is the last date of the 9th month. If the due date falls on a Saturday, Sunday, or legal holiday file by the next regular workday.

You may file the estate's Form M-6 any time before the 6-month period ends.

4. Where to File. — Submit this form to:
HAWAII DEPARTMENT OF TAXATION
P. O. Box 1530
Honolulu, Hawaii 96806-1530

5. How to Fill Out This Form. — Fill in the spaces with the decedent's name, date of death, decedent's social security number, the name of the executor or other person filing this form, the executor's address, the due date of the Hawaii estate tax report and the decedent's place of domicile.

6. How to Claim Credit for Payment Made With This Form. — Show the amount paid (line 3) with this form on the Hawaii Estate Tax Report (Form M-6), line 17. Attach a copy of this form to Form M-6.

7. Granting of Extension. — An automatic extension of time for filing a return shall be allowed only upon the following two conditions:

(1) On or before the due date of the return prescribed by the statute, there shall have been paid, through a payment accompanying the application for the extension, an amount equal to the estimated estate tax payable.

(2) Within the time specified by the automatic extension, the report shall be filed, accompanied by payment of the remaining tax liability.

If the above conditions are not met, the delinquent penalty and interest will be charged on the tax as if no extension had been granted,

i.e., the computation of delinquent penalty and interest will relate back to the due date prescribed by the statute.

8. Penalties. — You may be assessed one or both of the following penalties.

Late Filing of Report. — The penalty for failure to file the report on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%. If you file and pay a report late, attach a full explanation with the report.

Failure to Pay After Filing Timely Report. — The penalty for failure to pay the tax after filing a timely report is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

These penalties are in addition to any interest charged on underpayment or nonpayment of tax.

9. Interest. — Interest at the rate of $\frac{2}{3}$ of 1% per month, or part of a month, shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

SPECIFIC INSTRUCTIONS

Line 1. — Enter the extended due date for the Hawaii Estate Tax Report. This date cannot be more than 6 months from the original due date of Form M-6 for the decedent's estate.

Line 2. — Enter the estimated amount of Hawaii Estate Tax due.

Line 3. — Enter the amount of your payment on line 3. The full amount of estimated Hawaii Estate Tax is due by the original due date of the report regardless of whether an extension to file has been obtained. Interest must be paid on any estate tax that is not paid in full by the original due date of the tax report. There is no extension to pay the tax. Make your check payable to the *Hawaii State Tax Collector*. Please write the decedent's name, social security number, and "Form M-68" on the check.