

**APPLICATION FOR AUTOMATIC EXTENSION OF TIME
TO FILE HAWAII GENERATION-SKIPPING TRANSFER TAX
REPORT (FORM M-6GS)**



DZF101

FOR CALENDAR YEAR 20 _____

Print or Type	Name of Skip Person Distributee or Trust	Social Security Number
	Address (Number and Street)	Federal Employer Identification Number
	City, State, and Postal/ZIP Code	

1	Amount of generation-skipping transfer tax estimated to be due	1	
2	Amount paid	2	

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

Signature and Verification

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.

Signature

Date

GENERAL INSTRUCTIONS

1. Purpose. — A skip person distributee or trustee of a trust may use this form to ask for an automatic 6-month extension of time to file Form M-6GS, Hawaii Generation-Skipping Transfer 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. You will be asked to attach a copy of this form to Form M-6GS when it is filed.

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 1 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 Form M-6GS which is April 15th of the year following the distribution year. If the due date falls on a Saturday, Sunday, or legal holiday file by the next regular workday.

You may file Form M-6GS 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 name and address of the skip person distributee or the trust and the taxpayer's social security number or FEIN.

6. How to Claim Credit for Payment Made With This Form. — Show the amount paid (line 2) with this form on the Hawaii Generation-Skipping Transfer Tax Report (Form M-6GS), line 12.

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

- (1) On or before the due date of the report prescribed by the statute, there shall have been paid, through a payment accompanying the application for the extension, an amount equal to the estimated generation-skipping transfer 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 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 estimated amount of Hawaii generation-skipping transfer tax due.

Line 2. — Enter the amount of your payment on line 2. The full amount of estimated generation-skipping transfer 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 generation-skipping transfer 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 your name, social security number (or FEIN), and "Form M-68GS" on the check.

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.