

STATE OF HAWAII — DEPARTMENT OF TAXATION
HAWAII ESTATE TAX REPORT

THIS SPACE FOR DATE RECEIVED STAMP

TO BE FILED FOR DECEDENTS DYING AFTER APRIL 30, 2010
ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA



DRF111

• PRINT OR TYPE •	Estate of	Probate No.
	Actual Place of Death	Date of Death
	Resident of	Decedent's Social Security Number

COMPUTATION OF TAX RESIDENT DECEDENT	1	Tentative Hawaii Estate Tax (From Line 8 of Tentative Tax Computation Schedule on page 2.)		1	
	2	Estate or Inheritance Tax Actually Paid to Other State(s)	2		
	3	Gross Value of Property in Other State(s)	3		
	4	Value of Gross Estate(s) (From 2009 federal Form 706)	4		
	5	Percent of Property in Other State(s) (Line 3 divided by Line 4)	5		%
	6	Prorated Credit (Line 1 multiplied by Line 5)	6		
	7	Deduction Allowed (Enter the smaller of Line 2 or Line 6)		7	
	8	Hawaii Estate Tax (Line 1 minus Line 7)		8●	
NONRESIDENT DECEDENT	9	Tentative Hawaii Estate Tax (From Line 8 of Tentative Tax Computation Schedule on page 2.)		9	
	10	Gross Value of Property in Hawaii (Identify on attached 2009 federal Form 706)	10		
	11	Value of Gross Estate (From 2009 federal Form 706)	11		
	12	Percentage of Property in Hawaii (Line 10 divided by Line 11)	12		%
13	Hawaii Estate Tax (Line 9 multiplied by Line 12)		13●		
PENALTY AND INTEREST	14	Penalty: 5% per month or fraction thereof (Maximum of 25%)		14	
	15	Interest From _____ To _____		15	
TAX DUE	16	TOTAL TAX, PENALTY, AND INTEREST (LINE 8 OR 13 PLUS LINES 14 & 15)		16	
	17	Amount paid with extension or letter (Attach a copy of Form M-68.)		17	
	18	Balance due or (refund) (Line 16 minus Line 17)		18	
	19	AMOUNT PAID - 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-6" on it. Pay in U.S. dollars. Do not send cash.		19●	

I declare, under the penalties set forth in section 231-36, HRS, that this report (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete report, made in good faith, for the taxable year stated, pursuant to the Hawaii Estate and Transfer Tax, Chapter 236D, HRS.

PLEASE SIGN HERE	➤ _____ ➤ _____ <i>Signature of Personal Representative, surviving spouse, etc.</i> <i>Print Name</i>
	➤ _____ ➤ _____ <i>Address of Personal Representative, surviving spouse, etc.</i> <i>Date</i>

PAID PREPARER'S USE ONLY	Preparer's Signature and date ➤ _____	Preparer's identification number	Check if self-employed <input type="checkbox"/>
	Print Preparer's Name ➤ _____		
	Firm's name (or yours if self-employed), address, and Postal/Zip Code ➤ _____	Federal E.I. No. ➤ _____	Phone No. ➤ _____



DRF112

Estate of _____	Decedent's Social Security Number _____
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Tentative Tax Computation Schedule	
1. Amount from 2009 federal Form 706, Line 3a or 2009 federal Form 706-NA, Part II, Line 1	
2. Less Allowed Deduction	60,000
3. Difference (Line 1 minus Line 2, but not less than zero)	
4. Exemption amount a. Estate of resident or nonresident citizen enter \$ 3,500,000, or b. Estate of nonresident - noncitizen enter \$ zero	
5. Adjusted taxable estate (Line 3 minus line 4, but not less than zero)	
6. State Death Tax Credit for Amount on Line 5. (See below for rates.)	
7. Net federal estate tax from 2009 federal Form 706, Line 12, or from 2009 federal Form 706-NA, Part II, Line 8	
8. Tentative Hawaii Estate Tax (enter the smaller of Line 6 or 7) If decedent was a resident of Hawaii, enter this amount on line 1. If decedent was a nonresident of Hawaii or a nonresident - noncitizen, enter this amount on line 9.	

State Death Tax Credit Rates - If the amount on line 5 above is:					
Over	But not over	the credit is:			
\$ -----	\$ 90,000	0.8% of amount over \$ 40,000			
90,000	140,000	\$ 400	plus	1.6%	of amount over 90,000
140,000	240,000	1,200	plus	2.4%	of amount over 140,000
240,000	440,000	3,600	plus	3.2%	of amount over 240,000
440,000	640,000	10,000	plus	4.0%	of amount over 440,000
640,000	840,000	18,000	plus	4.8%	of amount over 640,000
840,000	1,040,000	27,600	plus	5.6%	of amount over 840,000
1,040,000	1,540,000	38,800	plus	6.4%	of amount over 1,040,000
1,540,000	2,040,000	70,800	plus	7.2%	of amount over 1,540,000
2,040,000	2,540,000	106,800	plus	8.0%	of amount over 2,040,000
2,540,000	3,040,000	146,800	plus	8.8%	of amount over 2,540,000
3,040,000	3,540,000	190,800	plus	9.6%	of amount over 3,040,000
3,540,000	4,040,000	238,800	plus	10.4%	of amount over 3,540,000
4,040,000	5,040,000	290,800	plus	11.2%	of amount over 4,040,000
5,040,000	6,040,000	402,800	plus	12.0%	of amount over 5,040,000
6,040,000	7,040,000	522,800	plus	12.8%	of amount over 6,040,000
7,040,000	8,040,000	650,800	plus	13.6%	of amount over 7,040,000
8,040,000	9,040,000	786,800	plus	14.4%	of amount over 8,040,000
9,040,000	10,040,000	930,800	plus	15.2%	of amount over 9,040,000
10,040,000	-----	1,082,800	plus	16.0%	of amount over 10,040,000