

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-68GS (2010)**

Contact Information

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**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

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

FORM M-68GS (2010)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-68GS. Form M-68GS requires manually keying data from the image or KFI. A 1D barcode must be present on the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI 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

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

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. Variable Data

- All variable data fields must utilize 10 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

3. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted. The sample must be an original. Photocopies, fax submissions, etc. will not be accepted.
- 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.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form M-68GS with respect to layout, data dots, shading, and content.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at the top middle of the form below the form title. Exact placement is not required. See attached exhibit for suggested placement.
- See www.hawaii.gov/tax/vendor/vendor.htm for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:

1-3/16 inches from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.

- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A 1/4 inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is DZT101 for page 1:



DZT101

- The barcode includes the form number code (DZ), type of form (T), form year (10), and page number (1). There are no hyphens.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG file can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

TO **1-3/16 inches from top edge of the form**

HAWAII — DEPARTMENT OF TAXATION
**REPORT OF AN AUTOMATIC EXTENSION OF TIME
FOR GENERATION-SKIPPING TRANSFER TAX
REPORT (FORM M-6GS)
FOR CALENDAR YEAR 20 _____**

THIS SPACE FOR DATE RECEIVED STAMP



DZT101

ID NO 12

Placement for Hawaii Vendor ID Number

1/2 inch from the left edge of the form

Print or Type	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.