

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-6A (Rev. 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-6A (Rev. 2010)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-6A. Form M-6A 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-6A 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 DQT101 for page 1:



DQT101

- The barcode includes the form number code (DQ), 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.

FORM
M-6A
(REV. 2010)

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

STATE OF HAWAII — DEPARTMENT OF TAXATION
**REQUEST FOR RELEASE
TO BE FILED FOR DECEDENTS
DYING AFTER JUNE 30, 1983**

THIS SPACE FOR DATE RECEIVED STAMP



ID NO 12

Placement for Hawaii Vendor ID Number

1/2 inch from
the left edge
of the form

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

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

Signature of Personal Representative, surviving spouse, etc.

Print Name

Address: _____

Social Security Number
or
Identification Number _____

INSTRUCTIONS

- Purpose of Form** — Hawaii has neither an inheritance nor a gift tax. The Hawaii estate and transfer tax is based on the Federal State Death Tax Credit (FSDTC). 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 Report) with the Hawaii Department of Taxation. For persons dying after April 30, 2010, 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 \$3,500,000 or the taxable estate of a nonresident-noncitizen is less than \$60,000, no Hawaii Estate Tax Report (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 State Department of Taxation 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 236D, 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 report is due within 9 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 www.hawaii.gov/tax or you may contact the 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