

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**FORMS APPROVAL
DEADLINE IS
DECEMBER 31, 2011**

**General Information
and Key From Image Specifications
for
Form M-6 (Rev. 2011)**

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-6 (Rev. 2011)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-6. Form M-6 requires manually keying data from the image or KFI. A 1D barcode must be present on each page of 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.

4. Testing and Approval of the KFI Form

- The deadline to submit substitute forms for approval is December 31, 2011.
- 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 for testing of the barcodes and 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-6 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 top middle of the form for each page. Exact placement is not required. See attached exhibit.
- 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.

3. 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:
Page 1:
1-1/16 inch from top edge of form and 1/2 inch from left edge of form

Page 2:

11/16 inch 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 ¼ 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 DRT111 for page 1:



DRT111

The required barcode is DRT112 for page 2:



DRT112

The barcode includes the form number code (DR), type of form (T), form year (11), and page number (1) or (2). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files 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.

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

STATE OF HAWAII — DEPARTMENT OF TAXATION
HAWAII ESTATE TAX REPORT
TO BE FILED FOR DECEDENTS DYING AFTER APRIL 30, 2010
ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA

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

Resident of		Probate No.
Date of Death		Date of Death
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	●
COMPUTATION OF TAX 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	Signature of Personal Representative, surviving spouse, etc.		Print Name		
	Address of Personal Representative, surviving spouse, etc.		Date		
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.	

11/16 inches from top edge of the form

1/2 inch from the left edge of the form



DRT112

Estate of

Decedent's Social Security Number

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