

STATE OF HAWAII — DEPARTMENT OF TAXATION
HAWAII ESTATE TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP

TO BE FILED FOR DECEDENTS DYING AFTER
DECEMBER 31, 2015 AND BEFORE JANUARY 1, 2017
ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA



DRF161

• PRINT OR TYPE •	Decedent's Name	Decedent's Social Security Number
	City or town, State and Postal/ZIP Code of legal residence at time of death	Date of Death
	Name of Personal Representative	Name and location of court where will was probated or estate administered
	Personal Representative's Address (number and street)	
	City or town, State, and Postal/ZIP Code	Case Number

Check applicable boxes: (1) Decedent died testate (2) Installment payment (3) Extension form attached (4) Amended Return (Attach Sch AMD)

Check applicable box (must check one): (1) Resident (2) Nonresident (3) Nonresident Alien

PART 1 - ESTATE TAX COMPUTATION

Schedule A Resident Decedent's Estate

1. Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706.)	1	
2. Amount of the federal gross estate from the 2016 federal Form 706, Part 2, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1.	2	
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3	
4. Amount of the federal taxable estate from the 2016 federal Form 706, Part 2, line 3c. If the decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for the amount to enter and check here <input type="checkbox"/>	4	
5. Amount of the state death tax deduction from the 2016 federal Form 706, Part 2, line 3b	5	
6. Hawaii Taxable Estate: Add lines 4 and 5.	6	
7. Basic Exclusion Amount: Enter \$5,450,000 here	7	
8. Adjusted federal taxable gift from the 2016 federal Form 706, Part 2, line 4	8	
9. Adjusted Exclusion Amount: Line 7 minus line 8. (If zero or less, enter zero)	9	
10. Enter the deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here <input type="checkbox"/> Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:	10	
11. Adjusted Applicable Exclusion Amount: Add lines 9 and 10	11	
12. Hawaii Net Taxable Estate: Line 6 minus line 11. (Continue to line 13 on page 2).	12	

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (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 return, made in good faith, pursuant to the Estate and Generation-Skipping Transfer Tax, Chapter 236E, HRS. Declaration of preparer (other than personal representative) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE	Signature of Personal Representative, surviving spouse, etc.	Print Name	Date
	Preparer's Signature and date	Preparer's identification number	Check if self-employed <input type="checkbox"/>
PAID PREPARER'S INFORMATION	Print Preparer's Name	Federal E.I. No.	Phone No.
	Firm's name (or yours if self-employed), address, and Postal/Zip Code		



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13. Tentative Hawaii Estate Tax: Use the 2016 Tax Rate Schedule on page 4 to compute the tax. If line 12 is zero or less, enter zero here and on Schedule D, line 1 ➤	13	
14. Enter the amount of estate and/or inheritance taxes paid to other states	14	
15. 1.0000 minus line 3	15	
16. Multiply line 13 by line 15	16	
17. Enter the smaller of line 14 or line 16 here	17	
18. Hawaii Estate Tax: Line 13 minus line 17. If line 18 is zero or less, enter zero here and on Schedule D, line 1	18	

Schedule B Nonresident Decedent's Estate

1. Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706) If decedent was a nonresident and the decedent's state of residency has a reciprocity agreement or statutory provision that exempts Hawaii residents from the death taxes imposed by that state, enter zero here. Enter the name of the state here _____ (See Instructions)	1	
2. Amount of the federal gross estate from the 2016 federal Form 706, Part 2, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1	2	
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3	
4. Amount of the federal taxable estate from the 2016 federal Form 706, Part 2, line 3c. If the decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for the amount to enter and check here ➤ <input type="checkbox"/>	4	
5. Amount of the state death tax deduction from the 2016 federal Form 706, Part 2, line 3b	5	
6. Add lines 4 and 5.	6	
7. Hawaii Taxable Estate: Multiply line 6 by line 3. Enter the result here	7	
8. Basic Exclusion Amount: Enter \$5,450,000 here	8	
9. Adjusted federal taxable gift from the 2016 federal Form 706, Part 2, line 4.	9	
10. Adjusted Exclusion Amount: Line 8 minus line 9. (If zero or less, enter zero)	10	
11. Multiply line 10 by line 3. Enter the result here	11	
12. Enter the deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here ➤ <input type="checkbox"/> Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here: _____	12	
13. Adjusted Applicable Exclusion Amount: Add lines 11 and 12.	13	
14. Hawaii Net Taxable Estate: Line 7 minus line 13	14	
15. Hawaii Estate Tax: Use the 2016 Tax Rate Schedule on page 4 to compute the tax. If line 14 is zero or less, enter zero here and on Schedule D, line 1 ➤	15	

Schedule C Nonresident Alien Decedent's Estate

1. Value of the property included in the federal gross estate that has Hawaii situs. (Identify property on attached federal Form 706-NA).	1	
2. Amount of the federal gross estate from the 2016 federal Form 706-NA, Schedule B, line 1. If the amount of the federal gross estate is zero, enter zero here and on Schedule D, line 1	2	
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3	
4. Amount of the federal taxable estate from the 2016 federal Form 706-NA, Part II, line 1. If the decedent was in a Hawaii civil union or a recognized equivalent, see Instructions for the amount to enter and check here ➤ <input type="checkbox"/>	4	
5. Amount of the state death tax deduction from the 2016 federal Form 706-NA, Schedule B, line 7	5	
6. Add lines 4 and 5.	6	
7. Hawaii Taxable Estate: Multiply line 6 by line 3. Enter the result here	7	
8. Basic Exclusion Amount: Enter \$60,000 here. If the nonresident alien was a citizen of a U.S. possession or a citizen of a country that has a death treaty with the U.S. such that the unified credit is affected under IRC section 2102(b)(3)(A), see Instructions for the amount to enter here and check here. ➤ <input type="checkbox"/>	8	
9. Adjusted federal taxable gift from the 2016 federal Form 706, Part 2, line 4.	9	
10. Adjusted Exclusion Amount: Line 8 minus line 9. (if zero or less, enter zero)	10	
11. Multiply line 10 by line 3. Enter the result here. (Continue to line 12 on page 3).	11	



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12. Enter the deceased spousal unused exclusion amount, if applicable. Otherwise enter zero. If the decedent was a surviving spouse and entitled to claim the deceased spousal unused exclusion for Hawaii Estate Tax purposes, see Instructions and check here <input type="checkbox"/> Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here:	12
13. Adjusted Applicable Exclusion Amount: Add lines 11 and 12.	13
14. Hawaii Net Taxable Estate: Line 7 minus line 13	14
15. Hawaii Estate Tax: Use the 2016 Tax Rate Schedule on page 4, to compute the tax. If line 14 is zero or less, enter zero here and on Schedule D, line 1	15

Schedule D TAX COMPUTATION	
1. Hawaii Estate Tax from Schedule A, line 18, Schedule B, line 15, Schedule C, line 15 or QDOT worksheet line 12	1
2. Penalty. See Instructions	2
3. Interest. See Instructions (From _____ To _____)	3
4. Total Tax, Penalty, and Interest: Add lines 1, 2, and 3	4
5. Amount paid with extension.	5
6. Balance due or (refund) (Line 4 minus line 5)	6
7. 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	7

PART 2 - PORTABILITY OF THE DECEASED SPOUSAL UNUSED EXCLUSION (DSUE) ELECTION

DSUE amount portable to the surviving spouse. (To be completed by the estate of a decedent making a portability election.)	
1. Deceased Spousal Unused Exclusion Election: If Schedule A, line 12, Schedule B, line 14 or Schedule C, line 14 is less than zero, and the decedent is survived by a spouse (including a partner in a civil union recognized in Hawaii) and the decedent is a resident of Hawaii or nonresident of Hawaii but a U.S. resident or citizen, or if decedent is a nonresident of U.S., not U.S. citizen but are allowed to claim a deceased spousal unused exclusion pursuant to a treaty obligation of the United States, see Instructions and check here <input type="checkbox"/> Enter the amount from Schedule A, line 12, Schedule B, line 14 or Schedule C, line 14 here as a positive number.	1
2. Deceased Spousal Unused Exclusion Election: Enter the amount shown on Part 2, line 1 or \$5,450,000, whichever is less. This is the DSUE amount portable to the surviving spouse. To elect portability of the deceased spouse unused exclusion amount, check here <input type="checkbox"/>	2

PART 3 - QDOT WORKSHEET FOR DECEDENTS MAKING A FEDERAL QDOT ELECTION

Caution: Complete ONLY if decedent's surviving spouse is not a U.S. citizen but makes a federal Qualified Domestic Trust (QDOT) election	
1. Amount from decedent's M-6 line 3 of Schedules A, B, or C (as applicable)	1
2. Amount from federal Form 706-QDT line 9	2
3. Amount of state death taxes paid included on line 2	3
4. Subtract line 3 from line 2 (See Note below)	4
5. Multiply line 4 by the amount on line 1	5
6. Amount from federal Form 706-QDT line 8	6
7. Amount of state death taxes paid included on line 6	7
8. Subtract line 7 from line 6 (See Note below)	8
9. Multiply line 8 by the amount on line 1	9
10. Recompute decedent's estate tax based on amount on line 5	10
11. Recompute decedent's estate tax based on amount on line 9	11
12. Hawaii QDOT tax due: Subtract line 11 from line 10 and enter the result on Schedule D, line 1	12

Note: This amount is the same as the federal amount but disregarding the deduction for any state death taxes paid.



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EXCLUSION COMPUTATION WORKSHEET FOR NONRESIDENT ALIENS (see instructions for Schedule C, line 8)

A. Enter the amount of allowed unified credit (Part II, line 7 of Form 706-NA).....	
B. If line A is \$13,000 or less, enter \$60,000 here and on line 8.....	
C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.....	
Divide by 0.26	
Add \$60,000 and enter the result here and on line 8.....	
D. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A.....	
Divide by 0.28	
Add \$80,000 and enter the result here and on line 8.....	
E. If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A.....	
Divide by 0.30	
Add \$100,000 and enter the result here and on line 8.....	
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A.....	
Divide by 0.32	
Add \$150,000 and enter the result here and on line 8.....	
G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.....	
Divide by 0.34	
Add \$250,000 and enter the result here and on line 8.....	
H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.....	
Divide by 0.37	
Add \$500,000 and enter the result here and on line 8.....	
I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.....	
Divide by 0.39	
Add \$750,000 and enter the result here and on line 8.....	
J. If line A is greater than \$345,800, subtract \$345,800 from line A	
Divide by 0.40	
Add \$1,000,000 and enter the result here and on line 8.....	

2016 Tax Rate Schedule

If the amount on Schedule A, line 12, Schedule B, line 14 or Schedule C, line 14 is:						
Over	But not over	the tax is:				
\$ 0	\$1,000,000	10.0% of the net taxable estate				
1,000,000	2,000,000	\$100,000	plus	11.0%	of amount over	\$1,000,000
2,000,000	3,000,000	210,000	plus	12.0%	of amount over	2,000,000
3,000,000	4,000,000	330,000	plus	13.0%	of amount over	3,000,000
4,000,000	5,000,000	460,000	plus	14.0%	of amount over	4,000,000
5,000,000	-----	600,000	plus	15.7%	of amount over	5,000,000