

STATE OF HAWAII — DEPARTMENT OF TAXATION
**REQUEST FOR RELEASE
 TO BE FILED FOR DECEDENTS
 DYING AFTER JUNE 30, 1983**
 (NOTE: References to "married" and "spouse"
 are also references to "in a civil union" and
 "civil union partner," respectively.)

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• PRINT OR TYPE •	Estate of _____	Probate No. _____
	Actual Place of Death _____	Date of Death _____
	Resident of _____	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

Changes You Should Note:

Act 27, Session Laws of Hawaii (SLH) 2018, conforms the Hawaii Estate and Generation-Skipping Transfer Tax Law to the Internal Revenue Code (IRC) as amended as of December 31, 2017 with the exception of the excludable amount of \$5,490,000. The exclusion amount of \$5,490,000 is set forth for the decedent in chapter 11 of the IRC as amended as of December 21, 2017. For the 2018 tax year, the federal excludable base amount is set at \$10,000,000 plus C-CPI-U for the preceding calendar year, causing a "GAP" between the federal and state excludable amount.

General Instructions

- Purpose of Form** — Hawaii has neither an inheritance nor a gift tax. 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 Return) with the Hawaii Department of Taxation (Department). If a state estate tax is due, then the personal representative or person(s) in possession, control or custody of the property must file Form M-6 (Hawaii Estate Tax Return) with the Department. For persons dying after January 26, 2012, 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 \$5,490,000 or the taxable estate of a nonresident-noncitizen is less than \$60,000, no Hawaii Estate Tax Return (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 Department 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 236E, 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 return is due within nine 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 tax.hawaii.gov or you may contact a 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