

**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.)

--	--	--

<b>PRINT OR TYPE</b>	Estate of _____	Probate No. _____
	Actual Place of Death _____	Date of Death _____
	Resident of _____	Decedent's Social Security Number _____

If you were required to file a Hawaii estate tax return (Form M-6), attach a copy of the first page of the Form M-6, as well as a copy of the first page of the federal estate tax return (Form 706) or similar statement.

Under the penalties of perjury, I, as \_\_\_\_\_ of the above named estate, swear  
(Personal Representative, surviving spouse, etc.)

that I have examined all assets and documents of this estate, and that to the best of my knowledge, information, and belief (check one box):

- No estate tax is imposed by the Estate and Generation-Skipping Transfer Tax Chapter and in fact no taxes are due.
- The estate taxes due under the Estate and Generation-Skipping Transfer Tax Chapter have been paid as prescribed in section 236E-9, Hawaii Revised Statutes.

\_\_\_\_\_  
Signature of Personal Representative, surviving spouse, etc.

\_\_\_\_\_  
Print Name

Address: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Social Security Number  
or  
Identification Number \_\_\_\_\_



## INSTRUCTIONS

### General Instructions

**NOTE:** The Hawaii Estate and Generation-Skipping Transfer Tax Law conforms to the Internal Revenue Code (IRC), 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, as if the decedent died on December 31, 2017.

1. **Purpose of Form** — For persons dying after January 25, 2012, Hawaii imposes an estate tax on 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 with the Department.

If an estate is not taxable and no estate tax is due, or if the estate taxes due under the Estate and Generation-Skipping Transfer Tax Chapter have in fact been paid, the personal representative or person(s) in possession, control, or custody of the property *may* file a Request for Release (Form M-6A) with the Department 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. If the representations are false, however, the personal representative or person(s) in possession, control, or custody of the property may be personally liable for payment of any estate tax due to the State.

2. **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.
3. **Time to File** — This request for release may be filed at any time if no Hawaii estate tax return is required to be filed, or if a return is required, no earlier than 90 days after the Hawaii estate tax return has been filed.
4. **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.
5. **Where to Get More Information** — More information is available on the Department's website at [tax.hawaii.gov](http://tax.hawaii.gov) or you may contact the Office Audit Branch at (808) 587-1644.