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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2011-01

RE: New Extension Forms for Estate and Generation-Skipping Transfer Tax Reports

To implement the requirements of Act 74, Session Laws of Hawaii (SLH) 2010, Form M-68, Application for Automatic Extension of Time to File Hawaii Estate Tax Report (Form M-6) and Form M-68GS, Application for Automatic Extension of Time to File Hawaii Generation-Skipping Transfer Tax Report were created. Form M-68 (2010), Form M-68GS (2010), and Form M-6A, Request for Release to Be Filed for Decedents Dying After June 30, 1983, are now available on the Department's website at www.hawaii.gov/tax or you can obtain copies at any district tax office.

The revised Forms M-6, Hawaii Estate Tax Report, and Form M-6GS, Hawaii Generation-Skipping Transfer Tax Report, will be available on the Department's website soon along with links to the 2009 federal Estate Tax Returns (Form 706 or Form 706NA - Rev. September 2009) and 2008 federal Generation-Skipping Transfer Tax Returns (Form 706-GS(D) or Form 706-GS(T) - Rev. 2008). The federal forms must be completed using federal law in effect as of December 31, 2009 to arrive at the taxable Hawaii estate tax or Hawaii generation-skipping transfer tax.

If you have any questions regarding Act 74, SLH 2010, or any questions regarding Forms M-6, M-6A, M-6GS, M-68 or M-68GS, please contact the Technical Section via email at tax.technical.section@hawaii.gov or by telephone at 808-587-1577.

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