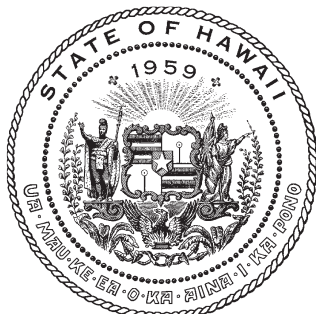


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form M-6 (Rev. 2018)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM M-6 (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form M-6. Form M-6 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form M-6 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable 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

- We highly recommend you use the Department's official Form M-6 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

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. Fonts

- The form was designed using the following font:
 1. Helvetica
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:
 1. Form: 8 pt Helvetica bold
 2. Rev. 2018: 8 pt Helvetica
 3. M-6: 18 pt Helvetica bold
- The following font and size should be used for the form number located at the bottom right corner of the form:
 1. Form M-6: 8 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 10 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Dollar Amounts

999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.

6. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- 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.

SCANNABLE SPECIFICATIONS

1. Layout

- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
 1. Pages 1-4: The 2-digit Hawaii Vendor I.D. Number should begin at column 43, row 64.

3. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 or 9 (code 39).
- Placement of the barcode is as follows (see exhibits for exact placement):
 1. Page 1: On column 3, row 7.
 2. Pages 2 - 4: On column 3, row 4.
- Height of the barcode is 0.5 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 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 DRT181 for page 1:



- The required barcode is DRT182 for page 2:



- The required barcode is DRT183 for page 3:



- The required barcode is DRT184 for page 4:



- The barcode includes the form number code (DR), 1-digit type of form (T), 2-digit form year (18), 1-digit page number (1), (2), (3),(4). There are no hyphens.
 - Use of the Department of Taxation's JPEG file of the barcode is preferable.
 - DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.
- ### 4. QR code
- A 2D QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
 - Placement of the QR code is as follows (see exhibits for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 16 and at the bottom of row 6.
 2. Pages 2 - 4: The left bottom corner of the QR code is at the beginning column 30 and at the bottom of row 7.
 - Height of the QR code is 0.5 inch.
 - Length of the QR code is 0.5 inch.
 - Narrow Module Size is set to 0.18.
 - Margin is set to 0.18.
 - Open space surrounding the QR code should be adhered to as much as possible.
 - DO NOT stretch the QR code image.
 - The required QR code for page 1 is:
M6_T 2018A 01 VIDXX
 - The required QR code for page 2 is:
M6_T 2018A 02 VIDXX
 - The required QR code for page 3 is:
M6_T 2018A 03 VIDXX
 - The required QR code for page 4 is:
M6_T 2018A 04 VIDXX
 - The QR code includes the form number (M6), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01), (02), (03), (04), space, and 2-digit Hawaii Vendor I.D. Number. There are no hyphens.

- The human readable text for the QR code MUST be printed on column 6, row 64, utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of intent to participate in the Forms Reproduction Program and who will be reproducing Form M-6. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM M-6 (REV. 2018)

Place QR Code Here

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, 2017 AND BEFORE JANUARY 1, 2019 ATTACH COMPLETED FEDERAL FORM 706 OR 706-NA



DRT181

Table with 2 columns: 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 Mailing Address (number and street), NAME AND LOCATION OF COURT WHERE WILL WAS PROBATED XXX, City or town, State, and Postal/ZIP Code, Case Number, PERSONAL REPRESENTATIVE CITY OR TOWN XXXXXXXXXXXXXXXXXXXXXXXX, CASE NUMBER XXXXXXXXXXXXXXXX

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

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

PART 1 - ESTATE TAX COMPUTATION

Schedule A Resident Decedent's Estate

Table with 2 columns: Description of estate tax computation steps (1-11) and numerical values. Includes items like 'Value of the property included in the federal gross estate', 'Adjusted federal taxable gifts', and 'Tentative Hawaii Estate Tax'.

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.

name xxxxxxxxxxxxxxxx

Print Name

12-12-1212

Date

PAID PREPARER'S INFORMATION

Preparer's Signature and date

Print Preparer's Name

PREPARERS NAME XXXXXXXXXXXXXXXXXXXXXXXX

Preparer's identification number

PREPARERS ID XXXXXXXX

Check if self-employed [X]

Firm's name (or yours if self-employed),

FIRMS NAME XXXXXXXXXXXXXXXXXXXXXXXX

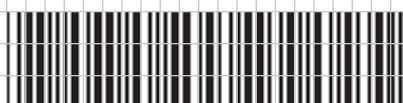
Federal E.I. No.

12-3456789

address, and Postal/Zip Code FIRMS ADDRESS XXXXXXXXXXXXXXXXXXXXXXXX

Phone No.

(123) 456-7890



DRT182

Place QR Code Here

Estate of

Decedent's Social Security Number

ESTATE OF XXXXXXXXXXXXXXXXXXXX 123-45-6789

Table with 3 columns: Line number, Description, and Amount. Lines 12-16.

Schedule B Nonresident Decedent's Estate

Table with 3 columns: Line number, Description, and Amount. Lines 1-13.

Schedule C Nonresident Alien Decedent's Estate

Table with 3 columns: Line number, Description, and Amount. Lines 1-13.



DRT183

Place QR Code Here

Estate of

Decedent's Social Security Number

ESTATE OF XXXXXXXXXXXXXXXXXXXX 123-45-6789

Schedule D TAX COMPUTATION

Table with 7 rows for tax computation including Hawaii Estate Tax, Penalty, Interest, Total Tax, Penalty, and Interest, Amount paid with extension, Balance due or (refund), Amount Paid, and Do not send cash.

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

Table for DSUE election with 2 rows for Deceased Spousal Unused Exclusion Election, including instructions and amounts.

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

Table for QDOT worksheet with 12 rows for calculations including amounts from M-6 line 3, federal Form 706-GDT line 9, state death taxes, and Hawaii QDOT tax due.

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



DRT184

Place QR Code Here

Estate of	Decedent's Social Security Number
ESTATE OF XXXXXXXXXXXXXXXXXXXX	123-45-6789

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).....	999999999999.99
B. If line A is \$13,000 or less, enter \$60,000 here and on line 8.....	999999999999.99
C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.....	999999999999.99
Divide by 0.26.....	999999999999.99
Add \$60,000 and enter the result here and on line 8.....	999999999999.99
D. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A.....	999999999999.99
Divide by 0.28.....	999999999999.99
Add \$80,000 and enter the result here and on line 8.....	999999999999.99
E. If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A.....	999999999999.99
Divide by 0.30.....	999999999999.99
Add \$100,000 and enter the result here and on line 8.....	999999999999.99
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A.....	999999999999.99
Divide by 0.32.....	999999999999.99
Add \$150,000 and enter the result here and on line 8.....	999999999999.99
G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.....	999999999999.99
Divide by 0.34.....	999999999999.99
Add \$250,000 and enter the result here and on line 8.....	999999999999.99
H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.....	999999999999.99
Divide by 0.37.....	999999999999.99
Add \$500,000 and enter the result here and on line 8.....	999999999999.99
I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.....	999999999999.99
Divide by 0.39.....	999999999999.99
Add \$750,000 and enter the result here and on line 8.....	999999999999.99
J. If line A is greater than \$345,800, subtract \$345,800 from line A.....	999999999999.99
Divide by 0.40.....	999999999999.99
Add \$1,000,000 and enter the result here and on line 8.....	999999999999.99

2018 Tax Rate Schedule

If the amount on Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 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



DRT182

Place QR Code Here

Estate of	Decedent's Social Security Number
ESTATE OF XXXXXXXXXXXXXXXXXXXX	123-45-6789

12. Enter the amount of estate and/or inheritance taxes paid to other states	12	9999999999 .99
13. 1.0000 minus line 3	13	0.9999
14. Multiply line 11 by line 13	14	9999999999 .99
15. Enter the smaller of line 12 or line 14 here	15	9999999999 .99
16. Hawaii Estate Tax: Line 11 minus line 15. If line 16 is zero or less, enter zero here and on Schedule D, line 1	16	9999999999 .99

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 <u>NAME OF STATE XXXXXXXXXXXXXXX</u> (See Instructions)	1	9999999999 .99
2. Amount of the federal gross estate from the 2018 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	9999999999 .99
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3	0.9999
4. Amount of the federal taxable estate from the 2018 federal Form 706, Part 2, line 3a	4	9999999999 .99
5. Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here	5	9999999999 .99
6. Basic Exclusion Amount	6	5,490,000
7. Adjusted federal taxable gifts from the 2018 federal Form 706, Part 2, line 4	7	9999999999 .99
8. Adjusted Exclusion Amount: Line 6 minus line 7. (If zero or less, enter zero)	8	9999999999 .99
9. Multiply line 8 by line 3. Enter the result here	9	9999999999 .99
10. Enter the Hawaii 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 checked="" type="checkbox"/> Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here: <u>NAME TAX IDENTIFICATION NUMBER OF SPOUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	10	9999999999 .99
11. Adjusted Applicable Exclusion Amount: Add lines 9 and 10.	11	9999999999 .99
12. Hawaii Net Taxable Estate: Line 5 minus line 11	12	9999999999 .99
13. Hawaii Estate Tax: Use the 2018 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	9999999999 .99

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	9999999999 .99
2. Amount of the federal gross estate from the 2018 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	9999999999 .99
3. Divide line 1 by line 2. (Compute to four decimal places.) Result must not be larger than 1.0000	3	0.9999
4. Amount of the federal taxable estate from the 2018 federal Form 706-NA, Schedule B, line 9, with no deduction for state death tax on line 7 (Schedule B, line 1 minus (line 5 plus line 6))	4	9999999999 .99
5. Hawaii Taxable Estate: Multiply line 4 by line 3. Enter the result here	5	9999999999 .99
6. 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.	6	9999999999 .99
7. Adjusted federal taxable gifts from the 2018 federal Form 706, Part 2, line 4	7	9999999999 .99
8. Adjusted Exclusion Amount: Line 6 minus line 7. (If zero or less, enter zero)	8	9999999999 .99
9. Multiply line 8 by line 3. Enter the result here.	9	9999999999 .99
10. Enter the Hawaii 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 checked="" type="checkbox"/> Enter name, tax identification number, and date of death of spouse whose exclusion amount is claimed as portable here: <u>NAME TAX IDENTIFICATION NUMBER OF SPOUSE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	10	9999999999 .99
11. Adjusted Applicable Exclusion Amount: Add lines 9 and 10.	11	9999999999 .99
12. Hawaii Net Taxable Estate: Line 5 minus line 11	12	9999999999 .99
13. Hawaii Estate Tax: Use the 2018 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	9999999999 .99



DRT183

Place QR Code Here

Estate of	Decedent's Social Security Number
ESTATE OF XXXXXXXXXXXXXXXXXXXX	123-45-6789

Schedule D TAX COMPUTATION	
1. Hawaii Estate Tax from Schedule A, line 16, Schedule B, line 13, Schedule C, line 13 or QDOT worksheet line 12	1 9999999999.99
2. Penalty. See Instructions	2 9999999999.99
3. Interest. See Instructions (From 12-12-1212 To 12-12-1212)	3 9999999999.99
4. Total Tax, Penalty, and Interest: Add lines 1, 2, and 3	4 9999999999.99
5. Amount paid with extension	5 9999999999.99
6. Balance due or (refund) (Line 4 minus line 5)	6 9999999999.99
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 9999999999.99

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 10, Schedule B, line 12 or Schedule C, line 12 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 checked="" type="checkbox"/>	1 9999999999.99
2. Deceased Spousal Unused Exclusion Election: Enter the amount shown on Part 2, line 1 or \$5,490,000, 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 checked="" type="checkbox"/>	2 9999999999.99

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 9999999999.99
2. Amount from federal Form 706-QDT line 9	2 9999999999.99
3. Amount of state death taxes paid included on line 2	3 9999999999.99
4. Subtract line 3 from line 2 (See Note below)	4 9999999999.99
5. Multiply line 4 by the amount on line 1	5 9999999999.99
6. Amount from federal Form 706-QDT line 8	6 9999999999.99
7. Amount of state death taxes paid included on line 6	7 9999999999.99
8. Subtract line 7 from line 6 (See Note below)	8 9999999999.99
9. Multiply line 8 by the amount on line 1	9 9999999999.99
10. Recompute decedent's estate tax based on amount on line 5	10 9999999999.99
11. Recompute decedent's estate tax based on amount on line 9	11 9999999999.99
12. Hawaii QDOT tax due: Subtract line 11 from line 10 and enter the result on Schedule D, line 1	12 9999999999.99

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



DRT184

Place
QR Code
Here

Estate of	Decedent's Social Security Number
ESTATE OF XXXXXXXXXXXXXXXXXXXXX	123-45-6789

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).....		999999999999 . 99
B. If line A is \$13,000 or less, enter \$60,000 here and on line 8.....		999999999999 . 99
C. If line A is more than \$13,000 but not more than \$18,200, subtract \$13,000 from line A.....	999999999999 . 99	
Divide by 0.26	999999999999 . 99	
Add \$60,000 and enter the result here and on line 8.....		999999999999 . 99
D. If line A is greater than \$18,200 but not more than \$23,800, subtract \$18,200 from line A.....	999999999999 . 99	
Divide by 0.28	999999999999 . 99	
Add \$80,000 and enter the result here and on line 8.....		999999999999 . 99
E. If line A is greater than \$23,800 but not more than \$38,800, subtract \$23,800 from line A.....	999999999999 . 99	
Divide by 0.30	999999999999 . 99	
Add \$100,000 and enter the result here and on line 8.....		999999999999 . 99
F. If line A is greater than \$38,800 but not more than \$70,800, subtract \$38,800 from line A.....	999999999999 . 99	
Divide by 0.32	999999999999 . 99	
Add \$150,000 and enter the result here and on line 8.....		999999999999 . 99
G. If line A is greater than \$70,800 but not more than \$155,800, subtract \$70,800 from line A.....	999999999999 . 99	
Divide by 0.34	999999999999 . 99	
Add \$250,000 and enter the result here and on line 8.....		999999999999 . 99
H. If line A is greater than \$155,800, but not more than \$248,300, subtract \$155,800 from line A.....	999999999999 . 99	
Divide by 0.37	999999999999 . 99	
Add \$500,000 and enter the result here and on line 8.....		999999999999 . 99
I. If line A is greater than \$248,300, but not more than \$345,800, subtract \$248,300 from line A.....	999999999999 . 99	
Divide by 0.39	999999999999 . 99	
Add \$750,000 and enter the result here and on line 8.....		999999999999 . 99
J. If line A is greater than \$345,800, subtract \$345,800 from line A	999999999999 . 99	
Divide by 0.40	999999999999 . 99	
Add \$1,000,000 and enter the result here and on line 8.....		999999999999 . 99

2018 Tax Rate Schedule

If the amount on Schedule A, line 10, Schedule B, line 12 or Schedule C, line 12 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