



**Massachusetts Department of Revenue**  
**Form M-706**  
**Massachusetts Estate Tax Return**

Name of decedent	Date of death (mm/dd/yyyy)	Social Security number
▶	▶	▶

Street address at time of death

City/Town	State	Zip
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County of probate court	Case/docket number
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Name of executor/personal representative	Designation	Phone
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Street address

City/Town	State	Zip
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Name of attorney(s), if any, representing estate

Street address

City/Town	State	Zip
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Fill in if filed:

Form M-4768

Form M-4422

Fill in if:

Penalty waiver requested (attached)

Amended return (see "Amended Return" in instructions)

Amended return due to federal change

**Note.** The Massachusetts estate tax is computed using the Internal Revenue Code (IRC) in effect on December 31, 2000. Changes to the IRC enacted after December 31, 2000 do not affect the computation of the Massachusetts estate tax. All references to the U.S. Form 706 are to the form with a revision date of July 1999. This form and instructions are available at [mass.gov/dor](http://mass.gov/dor). All estates are required to submit a completed U.S. Form 706 with a revision date of July 1999 in addition to the Massachusetts Form M-706. If the estate is required to file a current U.S. Form 706, attach a copy of that return, with all attachments, in addition to the U.S. Form 706 with a revision date of July 1999 and the Massachusetts Form M-706. For Privacy Act Notice, see instructions.

STAPLE CHECK HERE

**Declaration**

**The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid. The undersigned certifies under the penalties of perjury that all items and statements contained herein are true and accurate in every particular.**

Signature	Title	Date
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File this return, with payment in full: **Massachusetts Department of Revenue, PO Box 7023, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



Name of decedent	Date of death (mm/dd/yyyy)	Social Security number
▶	▶	▶

1 Marital status at time of death:  Single  Married  Widow or widower

1a Name of deceased spouse

1b Social Security number of deceased spouse

1c Date of death of deceased spouse (mm/dd/yyyy)

2 Fill in if there was any insurance on the decedent's life that is not included in the gross estate (attach Form(s) 712 for life insurance). . . . .

3 Fill in if at time of death the decedent owned any property as a joint tenant with rights of survivorship in which: one or more of the other joint tenants was someone other than the decedent's spouse and less than the full value of the property is included on the return as part of gross estate . . . . .

4 Fill in if at time of death the decedent owned any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation . . . . .

5 Fill in if the decedent made any transfer under Internal Revenue Code sections 2035, 2036, 2037 or 2038 in which an asset has been excluded from the gross estate. . . . .

6 Fill in if during the decedent's lifetime any gifts were made in excess of the annual exclusion. . . . .

6a Fill in if U.S. Form 709 was filed with the IRS. . . . .

7 Fill in if the estate elects to make a Qualified Terminable Interest Property (QTIP) deduction under Internal Revenue Code Section 2056(a). . . . .

8 Fill in if the decedent was ever the beneficiary of a QTIP trust for which a deduction was claimed by the estate of a pre-deceased spouse under Internal Revenue Code section 2056(b)(7) and which is not reported on this return. . . . .

9 Fill in if the estate elects alternate valuation . . . . .

10 Fill in if the estate elects special use valuation . . . . .

**Part 1. Tentative Massachusetts estate tax**

1 Total gross estate (from page 1, line 1 of U.S. Form 706 with a revision date of July 1999 or from Part 5, line 12 of this return) . . . . . **1**

2 Total allowable deductions (from page 1, line 2 of U.S. Form 706 with a revision date of July 1999 or from Part 6, line 11 of this return). . . . . **2**

3 Subtract line 2 from line 1 . . . . . **3**

4 Adjusted taxable gifts (from page 1, line 4 of U.S. Form 706 with a revision date of July 1999). . . . . **4**

5 Add lines 3 and 4 . . . . . **5**

6 Credit for state death taxes (from page 1, line 15 of U.S. Form 706 with a revision date of July 1999) . . . . . **6**

**Part 2. Computation of tax for estate of Massachusetts resident decedent with property in another state**

1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1 . . . . . **1**

2 Credit for state death taxes. Enter amount from Part 1, line 6 . . . . . **2**

3 Estate or inheritance taxes actually paid to other states. . . . . **3**

4 Gross value of real estate and tangible personal property in other states . . . . . **4**

5 Percentage of estate in other states. Divide line 4 by line 1. **Note:** Complete computation to six decimal places . . . . . **5**

6 Prorated credit. Multiply line 2 by line 5. . . . . **6**

7 Deduction allowable for taxes paid to other states. Enter the smaller of line 3 or line 6 . . . . . **7**

8 Massachusetts estate tax. Subtract line 7 from line 2. Enter here and in Part 4, line 1 . . . . . **8**



Name of decedent ▶	Date of death (mm/dd/yyyy) ▶	Social Security number ▶
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**Part 3. Computation of tax for estate of nonresident decedent with Massachusetts property**

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1 ..... 1
- 2 Credit for state death taxes. Enter the amount from Part 1, line 6 ..... 2
- 3 Gross value of real estate and tangible personal property in Massachusetts. Enter the total reported on Form M-NRA, line 26. Do not deduct the value of any mortgage or lien ..... 3
- 4 Percentage of estate in Massachusetts. Divide line 3 by line 1. **Note:** Complete computation to six decimal places . . . . 4
- 5 Massachusetts nonresident estate tax. Multiply line 2 by line 4. Enter result here and in Part 4, line 1 ..... 5

**Part 4. Massachusetts estate tax due**

- 1 Massachusetts estate tax. Enter the amount from Part 1, line 6; Part 2, line 8; or Part 3, line 5, whichever applies . . . . 1
- 2 Late file and/or late pay penalties ..... 2
- 3 Interest ..... 3
- 4 Total amount due. Add lines 1 through 3. .... 4
- 5 Payments made with extension. Attach a copy of Form M-4768 ..... 5
- 6 Other amounts previously paid. Attach copies of any prior filings with payment dates and amounts ..... 6
- 7 Total payments. Add lines 5 and 6. .... 7
- 8 Overpayment. If line 4 is smaller than line 7, subtract line 4 from line 7. This is the amount of your refund. If line 4 is larger than line 7, omit line 8 and complete line 9. If lines 4 and 7 are equal, enter "0" in line 8 and omit line 9 ..... 8
- 9 Balance due. If line 4 is larger than line 7, subtract line 7 from line 4. This is the amount of the payment due at time of filing ..... 9

**Part 5. Total gross estate.** Schedule references are to the schedules of the U.S. Form 706 with a revision date of July 1999 which must be completed and submitted with this return whether or not a current federal estate tax return, U.S. Form 706, is required to be filed.

	Alternate value	Value at date of death
1 Schedule A: Real estate. .... 1	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
2 Schedule B: Stocks and bonds ..... 2	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
3 Schedule C: Mortgages, notes, and cash ..... 3	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
4 Schedule D: Insurance on decedent's life (attach Form(s) 712). .... 4	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
5 Schedule E: Jointly owned property (attach Form(s) 712 for life insurance) ..... 5	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
6 Schedule F: Other miscellaneous property (attach Form(s) 712 for life insurance). .... 6	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
7 Schedule G: Transfers during decedent's life (attach Form(s) 712 for life insurance) ..... 7	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
8 Schedule H: Powers of appointment ..... 8	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
9 Schedule I: Annuities ..... 9	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
10 Total gross estate (add lines 1 through 9). .... 10	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
11 Schedule U: Qualified conservation easement exclusion. .... 11	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
12 Total gross estate less exclusion (subtract line 11 from line 10). Enter here and on line 1 of Part 1, Tentative Massachusetts estate tax ..... 12	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>



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**Part 6. Total allowable deductions.** Schedule references are to the schedules of the U.S. Form 706 with a revision date of July 1999 which must be completed and submitted with this return whether or not a current federal estate tax return, U.S. Form 706, is required to be filed.

- 1** Schedule J: Funeral expenses and expenses incurred in administering property subject to claims . . . . . **1**
- 2** Schedule K: Debts of the decedent . . . . . **2**
- 3** Schedule K: Mortgages and liens . . . . . **3**
- 4** Add lines 1 through 3 . . . . . **4**
- 5** Amount of allowable deduction from line 4 (see IRC Section 2053(c)) . . . . . **5**
- 6** Schedule L: Net losses during administration . . . . . **6**
- 7** Schedule L: Expenses incurred in administering property not subject to claims . . . . . **7**
- 8** Schedule M: Bequests, etc. to surviving spouse. . . . . **8**
- 9** Schedule O: Charitable, public and similar gifts and bequests. . . . . **9**
- 10** Schedule T: Qualified family-owned business interest deduction. . . . . **10**
- 11** Total allowable deductions (add lines 5 through 10). Enter here and on line 2 of Part 1, Tentative Massachusetts estate tax . . . . . **11**

