

Massachusetts Department of Revenue

Form M-4422

Application for Certificate Releasing Massachusetts Estate Tax Lien

(Use this form for decedents who died prior to January 1, 2023)

| Name of decedent | Date of dea | ath (mm/dd/yyyy) | Social Security number | | |
|--|-------------|-----------------------|--|--|--|
| Street address | | | | | |
| City/Town | State | Zip | | | |
| County of probate court | | | Case/Docket number | | |
| Name of executor/personal representative | | | Phone | | |
| Street address | | | | | |
| City/Town | State | Zip | | | |
| Property being sold, transferred or | r mortgaged | | | | |
| Name of purchaser, transferee or mortgagee | | | Relationship to applicant and decedent | | |
| Street address of purchaser, transferee or mortgagee | | | Consideration paid or to be paid | | |
| City/Town | State | Zip | | | |
| Street address of property to which this application applies | | | | | |
| City/Town of property | | | | | |
| County in which property is located | Certificate | of title number | | | |
| Date of deed (mm/dd/yyyy) | Registry in | which deed was record | ded | | |
| Book number of deed | Page numb | per of deed | | | |
| Description and gross value of remaining real property in Massac | husetts | | | | |

Declaration

The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid. I declare under the pains and penalty of perjury that to the best of my knowledge, the information contained herein is accurate and complete. (Attach Form M-2848, Power of Attorney, if representing taxpayer.)

| Signature(s) of executor/personal representative or person(s) in possession of property | PTIN of SSN | Date |
|---|-------------|------|
| Signature and address of preparer other than the executor/personal representative, etc. | PTIN or SSN | Date |

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



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Name of decedent

Date of death (mm/dd/yyyy)

Social Security number

Part 1. Tentative Massachusetts estate tax

| 2 | Credit for state death taxes. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 15. If this return is f | or the estate of a |
|---|---|---------------------------|
| | Massachusetts resident decedent who did not own real estate and/or tangible personal property in another state, omit Parts | 2 and 3 and enter this |
| | amount in Part 4, line 1. If this return is for the estate of a Massachusetts resident decedent who owned real estate and/or ta | ingible personal property |
| | in another state, complete Parts 2 and 4 and omit Part 3. If this return is for the estate of a nonresident decedent | |
| | with Massachusetts property, omit Part 2 and complete Parts 3 and 4 | |

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 | L | |
|---|---|----------|--|
| 2 | Credit for state death taxes. Enter the amount from Part 1, line 2 | <u> </u> | |
| 3 | Estate or inheritance taxes actually paid to other states | , [| |
| 4 | Gross value of real estate and tangible personal property in other states | ,[| |
| 5 | Percentage of estate in other states. Divide line 4 by line 1. Note: Complete computation to six decimal places | ;[| |
| 6 | Prorated credit. Multiply line 2 by line 5 | ; [| |
| 7 | Deduction allowable for taxes paid to other states. Enter the smaller of line 3 or line 6 | , [| |
| 8 | Massachusetts estate tax. Subtract line 7 from line 2. Enter result here and in Part 4, line 1 | , [| |

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 2 | 2 | |
| | Gross value of real estate and tangible personal property in Massachusetts. Enter the total reported on Form M-NRA, | r | r |
| | 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 | |
| Pa | art 4. Massachusetts estate tax due | | |
| | | | |
| | Massachusetts estate tax. Enter the amount from Part 1, line 2, Part 2, line 8 or Part 3, line 5, whichever applies | [| |
| 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 potential refund. | | |
| | Refunds are issued only after the filing of a Massachusetts Estate Tax Return, Form M-706. 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 | |
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