

#### **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	
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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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