Rev. 10/99

Massachusetts Department of Revenue

Form M-4768
Application for Extension of Time to File Massachusetts Estate Tax Return

File in duplicate with payment.

Mail to:

Name of applicant ►

Street address

City/Town, State, Zip code

Name of decedent ►	
Probate court	Date of death ►
Docket number	Decedent's Social Security number ►
Residence (domicile) at time of death	

Part 1. Extension of Time to File

Application is hereby made to the Commissioner of Revenue for the following extension of time to file the return of the estate named above.

Reason for application for extension:	Mass. estate tax return due date
	Extension date requested ►

Part 2. Payment to Accompany Extension Request

1. Estimated amount of Massachusetts estate tax due . . . . . ► $
2. Less: Advance and/or estimated payments made (if any) . . . . . $
3. Prior extension payments (attach copy of Form M-4768 and/or Form M-4768A) . . . . . $
4. Balance due with this application. Subtract the total of line 2 and line 3 from line 1. . . . . $

Payment in full of the amount in line 4 must be made within nine months after the date of death of the decedent. If the total amount paid is less than 80% of the tax finally determined to be due, the extension is void and a penalty for late filing will be assessed.

Part 3. Certification

Name of executor, administrator, or person in possession of decedent's property			Name of attorney for estate		
Street address			Street address		
City/Town	State	Zip	City/Town	State	Zip

I declare under the penalties of perjury that this application has been examined by me and to the best of my knowledge and belief it is true and correct.

Signature	Title	Date
Signature	Title	Date

Part 4. Notice to Applicant. To be completed by Estate Tax Bureau.

The application for extension of time to file is: ☐Approved ☐Not approved ☐Other

Commissioner of Revenue | Date

By

Make check payable to the Commonwealth of Massachusetts. Send to: **Massachusetts Department of Revenue, Estate Tax Bureau, PO Box 7023, Boston, MA 02204.** Attach a copy of this application to the Estate Tax Return when filed.

Form code: 652

Form M-4768 Instructions

Who May File

This application may be filed by an executor or administrator, or if there is no executor or administrator appointed, qualified and acting within the Commonwealth, then by any person in actual or constructive possession of any property of the decedent.

Due Date of Massachusetts Estate Tax Return, Form M-706

Form M-706, Estate Tax Return, is due within nine months after the date of decedent's death (with respect to those estates of decedents dying on or after January 1, 1976).

Specific Instructions

An extension of time to file must be for a reasonable period. The reasons for the extension must establish why it is impossible or impracticable for the executor to file a substantially complete return on or before the due date.

In addition to a timely filing of this application, an amount equal to the tax reasonably estimated to be due must be paid. Failure to pay 80% of the tax due by the due date shall void any extension and the return shall be subject to a penalty for late filing. Make check payable to the Commonwealth of Massachusetts. Enter the decedent's Social Security number on the check.

The Massachusetts Estate Tax Bureau will complete the form and return a copy to the applicant. If the application is approved, attach a copy to the estate tax return filed. The estate tax return must be filed on or before the expiration of the extension period granted.

Note: An extension of time to file does not extend the due date for payment of the tax. Form M-4768A, Application for Extension of Time to Pay Massachusetts Estate Tax, may be filed, if necessary.

When to File

File this application sufficiently early to permit the Massachusetts Estate Tax Bureau to consider the application and reply before the due date of the return. An extension of time to file shall only be granted if application is made prior to the due date of the return, accompanied by the estimated tax payment.

How and Where to File

Complete this form in duplicate and file with the Massachusetts Department of Revenue, Estate Tax Bureau, PO Box 7023, Boston, MA 02204.

Interest

Any unpaid portion of the tax finally determined to be due will bear interest from the original due date of the return to the date of payment.

Penalties

If the Massachusetts Estate Tax Return is not timely filed, a penalty shall be imposed at the rate of 1% per month, or fraction thereof, to a maximum of 25% of the unpaid balance.

If the Massachusetts Estate Tax is not timely paid, a penalty shall be imposed at the rate of 1% per month, or fraction thereof, to a maximum of 25% of the unpaid balance.