



# Form M-4768A Instructions

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## 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). The tax is due at the time of filing the return.

## Specific Instructions

An extension of time to pay must be for a reasonable period, not to exceed six months. If, however, the Commissioner finds that payment on the due date would result in undue hardship, he may extend the payment date for a period not in excess of three years from the due date of the tax.

An application based on reasonable cause must establish why it is impossible or impracticable for the executor to pay the full amount of the estate tax on or before the due date.

An application based on undue hardship must establish such undue hardship that would result to the estate if the application is denied.

This application will be granted only for the amount of the cash shortage. The amount of the estate tax, the cash shortage and the balance due should be indicated. Make a check payable to the Commonwealth of Massachusetts for the balance due. 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 part of the estate tax for which the extension is granted

must be paid before the expiration of such period, plus the interest thereon from the original due date of the return, to the date of payment.

**Note:** An extension of time to pay does not extend the due date for filing of the return. Form M-4768, Application for Extension of Time to File Massachusetts Estate Tax Return, 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 pay shall only be granted if application is made prior to the due date of the return.

## 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 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.

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## Bond

If an extension of time to pay is granted, the executor may be required to furnish a bond.