

Massachusetts Department of Revenue
Form M-8736
Fiduciary Extension Payment Worksheet and Voucher

For the year January 1–December 31, 2018 or other taxable year beginning ending

Worksheet for Tax Due

1 Total tax you expect to owe for 2018 (from Form 2, line 41)	1	
2 Massachusetts income tax withheld	2	
3 2017 overpayment applied to your 2018 estimated tax (do not enter 2017 refund)	3	
4 2018 Massachusetts estimated tax payments (do not include amount in line 3)	4	
5 Credits (from Form 2, lines 46 and 53)	5	
6 Total. Add lines 2 through 5	6	
7 Amount of tax due. Subtract line 6 from line 1. Not less than "0"	7	

The full amount of tax due reported on line 7 must be paid by or before the original return due date. If there is no tax due on line 7; no further action is needed for the extension. If there is a tax due on line 7, pay online at mass.gov/masstaxconnect or use the voucher below. If at least 80% of the tax due for the taxable year is not paid by the original return due date, the extension is considered null and void, and penalties and interest for a late return and any late payments will be assessed from the original due date of the return.

General Information

Extension Process for Fiduciary Taxpayers

The extension process is automated so that all fiduciary taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Fiduciary taxpayers must have paid at least 80% of the tax due for the taxable year by the original due date for filing the return. Taxpayers meeting the payment requirements will be given an automatic six-month extension to file their returns. See. TIR 16-10.

When Should the Payment with Form M-8736 Be Submitted?

The full amount of tax due for the taxable year must be paid by or before the original due date of the return. Fiduciary taxpayers must pay any amount due on or before April 17, 2019, or on or before the 15th day of the fourth month after the close of the taxable year for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, you should substi-

tute the next regular workday. Any fiduciary taxpayers making an extension payment of \$5,000 or more must make the payment electronically. All other taxpayers must pay the amount online at mass.gov/masstaxconnect or send a check with the voucher below.

Will Interest and Penalties Be Due?

An extension of time to file a fiduciary tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the 80% payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

DETACH HERE

2018 Form M-8736
Massachusetts Fiduciary Extension Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type 049	Voucher type 18	ID type 004	Vendor code 0001
Name	Federal Identification number		Type of form you plan to file <input type="checkbox"/> Form 2 <input type="checkbox"/> Form 2G	
Mailing address				
City/Town	State	Zip	Amount enclosed \$	

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
 Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



How Do I Use this Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTaxConnect at mass.gov/masstaxconnect or use the Form M-8736 voucher. If using the voucher, be sure to cut where indicated. Keep this worksheet with your records. Do not submit the entire worksheet with the Form M-8736 payment voucher or your payment may be delayed.

Mail the completed voucher with your payment to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204. Write your Federal Identification number on the lower left corner of your check. Make your check or money order payable to the Commonwealth of Massachusetts.

Note: Any individual taxpayer making an extension payment of \$5,000 or more must make the payment using electronic means. For further information on electronic filing and payment requirements, see TIR 16-9.