

**Massachusetts Department of Revenue**  
**Form M-63D-EXT**  
**Entity-Level Tax Extension Payment Worksheet**

For the year January 1–December 31, 2025 or other taxable year beginning

ending

**Worksheet for Tax Due**

<b>1</b>	Total tax you expect to owe for 2025 (from Form 63D-ELT, Calculation section, line 2) . . . . .	<b>1</b>	
<b>2</b>	Massachusetts Entity-Level Tax withheld . . . . .	<b>2</b>	
<b>3</b>	2024 overpayment applied to your 2025 estimated tax (do not enter 2024 refund) . . . . .	<b>3</b>	
<b>4</b>	2025 Massachusetts estimated tax payments (do not include amount in line 3) . . . . .	<b>4</b>	
<b>5</b>	Total. Add lines 2 through 4. . . . .	<b>5</b>	
<b>6</b>	<b>Amount of tax due.</b> Subtract line 5 from line 1. Not less than 0 . . . . .	<b>6</b>	

The full amount of tax due reported on line 6 must be paid by or before the original return due date. If there is no tax due on line 6 no further action is needed for the extension. If there is a tax due on line 6, pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect) or electronically using commercial software. 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 Pass-Through Entity (PTE)**

**Taxpayers**

The extension process is automated so that all PTE taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. PTE 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-63D-EXT Be Submitted?**

PTE extension payment due date depends on the type of PTE that has made the election to pay the PTE Excise and the PTE's tax year. S corporation (Form 355S or Form 63-FI) or partnership (Form 3) payment is due on March 15 for calendar year filers, and trust (Form 2) payment is due on April 15 for calendar year filers. For fiscal year filers, S corporation (Form 355S or Form 63-FI) or partnership (Form 3) payment is due on the 15th day of the third month following the close of the tax year. For fiscal year filers, trust (Form 2) payment is due on the 15th day of the fourth month following the close of the tax year. If the due date is a Saturday, Sunday, or legal holiday, you should substitute the next regular workday.

Any PTE taxpayer making an extension payment must make the payment electronically using commercial software or through [MassTaxConnect](https://mass.gov/masstaxconnect) at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect).

**Will Interest and Penalties Be Due?**

An extension of time to file a PTE 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.

**How Do I Use this Worksheet?**

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](https://mass.gov/masstaxconnect) at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect) or electronically using commercial software.

For further information on electronic filing and payment requirements, see TIRs 16-9 and 21-9.