

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

**For the year January 1–December 31, 2025 or other taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_**

**Worksheet for Tax Due**

1 Total tax you expect to owe for 2025 (from Form 2, line 41) .....	1	
2 Massachusetts income tax withheld (from Form 2, line 50) .....	2	
3 2024 overpayment applied to your 2025 estimated tax (do not enter 2024 refund) .....	3	
4 2025 Massachusetts estimated tax payments (do not include amount in line 3) .....	4	
5 Credits (from Form 2, lines 46, 55 and 56) .....	5	
6 Total. Add lines 2 through 5 .....	6	
<b>7 Amount due.</b> 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](http://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.

**Fiduciary Taxpayers Subject to the 4% Surtax**

Starting with tax year January 1, 2023, Massachusetts residents must pay an additional 4% tax on the portion of their annual taxable income exceeding \$1,053,750 and nonresidents must pay it on the portion of their annual taxable income sourced to Massachusetts that exceeds \$1,053,750. To be eligible for the automatic extension, such taxpayers must have paid at least 80% of the tax due for the taxable year, including the 4% surtax, by the original due date for filing the return.

If the 4% Surtax applies to you, it must be included in the total tax you expect to owe on Line 1 of the Worksheet for Tax Due to determine the amount due by the original due date.

**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 15, 2026, 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 substitute the next regular workday. Any fiduciary taxpayer making an extension payment of \$2,500 or more must make the payment electronically. All other fiduciary taxpayers must pay online at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) or use the voucher below.

DETACH HERE

**2025 Form M-8736**

**Massachusetts Fiduciary Extension Payment Voucher**

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

Pay online at [mass.gov/masstaxconnect](http://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 419544, Boston, MA 02241-9544**.



## **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.

## **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](http://mass.gov/masstaxconnect) or use the Form M-8736 voucher.

**Note:** Any fiduciary taxpayer making an extension payment of \$2,500 or more must make the payment using electronic means. For further information on electronic filing and payment requirements, see TIR 21-9.