



Massachusetts Department of Revenue
Form M-4422

Application for Certificate Releasing Massachusetts Estate Tax Lien
(Use this form for decedents who died on or after January 1, 2023)

Name of decedent _____ Date of death (mm/dd/yyyy) _____ Social Security number _____

Street address _____

City/Town _____ State _____ Zip _____

County of probate court _____ Case/Docket number _____

Name of executor/personal representative _____ Phone _____

Street address _____

City/Town _____ State _____ Zip _____

Property being sold, transferred or mortgaged

Name of purchaser, transferee or mortgagee _____ Relationship to applicant and decedent _____

Street address of purchaser, transferee or mortgagee _____ Consideration paid or to be paid _____

City/Town _____ State _____ Zip _____

Street address of property to which this application applies _____

City/Town of property _____

County in which property is located _____ Certificate of title number _____

Date of deed (mm/dd/yyyy) _____ Registry in which deed was recorded _____

Book number of deed _____ Page number of deed _____

Description and gross value of remaining real property in Massachusetts _____

Declaration

The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid. I declare under the pains and penalty of perjury that to the best of my knowledge, the information contained herein is accurate and complete. (Attach Form M-2848, Power of Attorney, if representing taxpayer.)

Signature(s) of executor/personal representative or person(s) in possession of property _____ PTIN or SSN _____ Date _____

Signature and address of preparer other than the executor/personal representative, etc. _____ PTIN or SSN _____ Date _____

File this return with payment in full to: **Massachusetts Department of Revenue, PO Box 7023, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



Name of decedent

Date of death (mm/dd/yyyy)

Social Security number

Part 1. Tentative Massachusetts estate tax

- 1 Total gross estate. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 1
2 Credit for state death taxes. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 15.

Part 2. Computation of tax for estate of Massachusetts resident decedent with property in another state

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1
2 Credit for state death taxes. Enter the amount from Part 1, line 2
3 Reserved for future use
4 Gross value of real estate and tangible personal property in other states
5 Percentage of estate in other states. Divide line 4 by line 1. Note: Complete computation to six decimal places.
6 Prorated credit. Multiply line 2 by line 5.
7 Reserved for future use
8 Massachusetts estate tax. Subtract line 6 from line 2. Enter result here and in Part 4, line 1a.

Part 3. Computation of tax for estate of nonresident decedent with Massachusetts property

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1
2 Credit for state death taxes. Enter the amount from Part 1, line 2
3 Gross value of real estate and tangible personal property in Massachusetts. Enter the total reported on Form M-NRA, line 26. Do not deduct the value of any mortgage or lien
4 Percentage of estate in Massachusetts. Divide line 3 by line 1. Note: Complete computation to six decimal places
5 Massachusetts nonresident estate tax. Multiply line 2 by line 4. Enter result here and in Part 4, line 1a

Part 4. Massachusetts estate tax due

- 1 Massachusetts estate tax
a Enter the amount from Part 1, line 2; Part 2, line 8; or Part 3, line 5, whichever applies.
b Massachusetts credit for decedents dying on or after January 1, 2023. For decedents dying on or after January 1, 2023, enter the smaller of Part 4, line 1a. or \$99,600
Total tax. Subtract line 1b from line 1a. Not less than 0
2 Late file and/or late pay penalties
3 Interest
4 Total amount due. Add lines 1 through 3.
5 Payments made with extension. Attach a copy of Form M-4768.
6 Other amounts previously paid. Attach copies of any prior filings with payment dates and amounts
7 Total payments. Add lines 5 and 6.
8 Overpayment. If line 4 is smaller than line 7, subtract line 4 from line 7. This is the amount of your potential refund. Refunds are issued only after the filing of a Massachusetts Estate Tax Return, Form M-706. If line 4 is larger than line 7, omit line 8 and complete line 9. If lines 4 and 7 are equal, enter "0" in line 8 and omit line 9.
9 Balance due. If line 4 is larger than line 7, subtract line 7 from line 4. This is the amount of the payment due at time of filing