



Massachusetts Department of Revenue

Form M-4422

Death certificate required

Application for Certificate Releasing Massachusetts Estate Tax Lien

(Use this form for decedents who died on or after August 1, 2025)

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 from page 1, line 1 of U.S. Form 706 (Rev. 1999)

1

2

MA QTIP not included in the amount reported on Part 1, line 1

2

3

Total Massachusetts gross estate. Add lines 1 and 2

3

4

Adjusted taxable gifts from page 1, line 4 of the US Form 706 (Rev. 1999)

4

5

Total allowable deductions from page 1, line 2 of U.S. Form 706 (Rev. 1999)

5

6

Massachusetts taxable estate (subtract line 5 from line 3). Enter the result here and in Table B Worksheet, line 1

6

7

Credit for state death taxes from Table B Worksheet, line 4. Enter the result here and in Part 4, line 1a. If this return is for the estate of a Massachusetts resident who owned real estate and/or tangible personal property in another state, complete Parts 2 and 4 and omit Part 3. If this return is for the estate of a nonresident decedent with Massachusetts property, omit Part 2 and complete Parts 3 and 4.

7

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

1

2

Real and tangible property outside of Massachusetts

2

3

Subtotal. Subtract line 2 from line 1

3

4

MA QTIP not included in the amount reported on Part 2, line 1

4

5

Total Massachusetts gross estate (add line 3 and 4)

5

6

Allowable federal deductions for Massachusetts purposes (see instructions)

6

7

Massachusetts taxable estate. Subtract line 6 from line 5. Enter the result here and in Table B Worksheet, line 1

7

8

Credit for state death taxes from Table B Worksheet, line 4. Enter the result here and in Part 4, line 1a

8

Part 3. Computation of tax for estate of nonresident decedent with Massachusetts property (Attach Form M-NRA with the return)

1

Total gross estate, wherever situated. Enter the amount from Part 1, line 1

1

2

Value of all property other than Massachusetts real and tangible property

2

3

Subtotal. Subtract line 2 from line 1

3

4

MA QTIP not included in the amount reported on Part 3, line 1

4

5

Total Massachusetts gross estate. Add line 3 and line 4

5

6

Allowable federal deductions directly related to Massachusetts property

6

7

Massachusetts taxable estate. Subtract line 6 from line 5. Enter the result here and Table B Worksheet, line 1

7

8

Credit for state death taxes from Table B Worksheet, line 4. Enter the result here and in Part 4, line 1a

8



Name of decedent

Date of death (mm/dd/yyyy)

Social Security number

Part 4. Massachusetts estate tax due**1 Massachusetts estate tax**

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

Table B Worksheet Use to calculate Form M-4422, Part 1, line 7; Part 2, line 8; or Part 3, line 8, whichever applies

1 Massachusetts taxable estate. From Part 1, line 6 ; Part 2, line 7; or Part 3, line 7, whichever applies.	1	<input type="text"/>
2 Less adjustment	2	<input type="text" value="\$60,000"/>
3 Adjusted taxable estate. Subtract line 2 from line 1	3	<input type="text"/>
4 Use the amount from line 3 to compute maximum credit for state death taxes in Table B. Enter the result here and on Part 1, line 7; Part 2, line 8; or Part 3, line 8, whichever applies.	4	<input type="text"/>

Table B**Computation of Maximum Credit for State Death Taxes****(Based on adjusted taxable estate computed using the worksheet above)**

(1) Adjusted taxable estate equal to or more than –	(2) Adjusted taxable estate less than–	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1)	(1) Adjusted taxable estate equal to or more than –	(2) Adjusted taxable estate less than –	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1)
0	\$40,000	0	(Percent) None	2,040,000	2,540,000	106,800	8.0
\$40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	\$400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
				10,040,000		1,082,800	16.0