



Massachusetts Department of Revenue

Form M-4422

Application for Certificate Releasing Massachusetts Estate Tax Lien
(Use this form for decedents who died prior to 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 1
- 2 Credit for state death taxes. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 15. If this return is for the estate of a Massachusetts resident decedent who did not own real estate and/or tangible personal property in another state, omit Parts 2 and 3 and enter this amount in Part 4, line 1. If this return is for the estate of a Massachusetts resident decedent 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 2

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 Credit for state death taxes. Enter the amount from Part 1, line 2 2
- 3 Estate or inheritance taxes actually paid to other states. 3
- 4 Gross value of real estate and tangible personal property in other states 4
- 5 Percentage of estate in other states. Divide line 4 by line 1. **Note:** Complete computation to six decimal places. 5
- 6 Prorated credit. Multiply line 2 by line 5. 6
- 7 Deduction allowable for taxes paid to other states. Enter the smaller of line 3 or line 6 7
- 8 Massachusetts estate tax. Subtract line 7 from line 2. Enter result here and in Part 4, line 1. 8

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 1
- 2 Credit for state death taxes. Enter the amount from Part 1, line 2 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 3
- 4 Percentage of estate in Massachusetts. Divide line 3 by line 1. **Note:** Complete computation to six decimal places 4
- 5 Massachusetts nonresident estate tax. Multiply line 2 by line 4. Enter result here and in Part 4, line 1 5

Part 4. Massachusetts estate tax due

- 1 Massachusetts estate tax. Enter the amount from Part 1, line 2, Part 2, line 8 or Part 3, line 5, whichever applies. 1
- 2 Late file and/or late pay penalties 2
- 3 Interest 3
- 4 Total amount due. Add lines 1 through 3. 4
- 5 Payments made with extension. Attach a copy of Form M-4768. 5
- 6 Other amounts previously paid. Attach copies of any prior filings with payment dates and amounts 6
- 7 Total payments. Add lines 5 and 6. 7
- 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 8
- 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 9