



Massachusetts Department of Revenue

Form M-706

Massachusetts Estate Tax Return

(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 at time of death

City/Town State Zip Country

County of probate court Case/Docket number

Name of executor/personal representative Designation Phone

Street address

City/Town State Zip Country

Name of attorney(s) representing the estate Phone

Street address

City/Town State Zip Country

Fill in if filed:

- Form M-4768
Form M-4422

Fill in if filed:

- Amended return (see "Amended Return" in instructions)
Amended return due to federal change

Note: The Massachusetts estate tax is computed using the Internal Revenue Code (IRC) in effect on December 31, 2000. Changes to the IRC enacted after December 31, 2000 do not affect the computation of the Massachusetts estate tax. All references to the U.S. Form 706 are to the form with a revision date of July 1999. This form and instructions are available at mass.gov/dor. All estates are required to submit a completed U.S. Form 706 with a revision date of July 1999 in addition to the Massachusetts Form M-706. If the estate is required to file a current U.S. Form 706, attach a copy of that return, with all attachments, in addition to the U.S. Form 706 with a revision date of July 1999 and the Massachusetts Form M-706. For Privacy Act Notice, see instructions.

Declaration

The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid. The undersigned certifies under the penalties of perjury that all items and statements contained herein are true and accurate in every particular.

Signature Title Date

File and pay online at mass.gov/masstaxconnect. It's fast and easy to use. Or, mail 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

1 Marital status at time of death: Single Married Widow or widower

1a Name of deceased spouse 1b Social Security number of spouse 1c Date of death of spouse (mm/dd/yyyy)

2 Fill in if there was any insurance on the decedent's life that is not included in the gross estate (attach Form(s) 712 for life insurance)

3 Fill in if at time of death the decedent owned any property as a joint tenant with rights of survivorship in which: one or more of the other joint tenants was someone other than the decedent's spouse and less than the full value of the property is included on the return as part of gross estate.)

4 Fill in if at time of death the decedent owned any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation

5 Fill in if the decedent made any transfer under Internal Revenue Code sections 2035, 2036, 2037 or 2038 in which an asset has been excluded from the gross estate

6 Fill in if during the decedent's lifetime any gifts were made in excess of the annual exclusion

6a Fill in if U.S. Form 709 was filed with the IRS

6b Fill in if line 9 of U.S. Form 706 (with a revision date of July 1999) is more than 0

7 Fill in if the estate elects to make a Qualified Terminable Interest Property (QTIP) deduction under Internal Revenue Code Section 2056(a)

8 Fill in if the decedent was ever the beneficiary of a QTIP trust for which a deduction was claimed by the estate of a pre-deceased spouse under Internal Revenue Code section 2056(b)(7) and which is not reported on this return

9 Fill in if the estate elects alternate valuation

10 Fill in if the estate elects special use valuation

Part 1. Tentative Massachusetts estate tax

1 Total gross estate (from page 1, line 1 of U.S. Form 706 with a revision date of July 1999 or from Part 5, line 12 of this return) 1

2 Total allowable deductions (from page 1, line 2 of U.S. Form 706 with a revision date of July 1999 or from Part 6, line 11 of this return) 2

3 Subtract line 2 from line 1 3

4 Adjusted taxable gifts (from page 1, line 4 of U.S. Form 706 with a revision date of July 1999) 4

5 Add lines 3 and 4 5

6 Total gift tax payable (from page 1, line 9 of U.S. Form 706 with a revision date of July 1999) 6

7 Credit for state death taxes (from page 1, line 15 of U.S. Form 706 with a revision date of July 1999) 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 Credit for state death taxes. Enter amount from Part 1, line 7 2

3 Reserved for future use 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 Reserved for future use 7

8 Massachusetts estate tax. Subtract line 6 from line 2. Enter here and in Part 4, line 1a. 8



Name of decedent

Date of death (mm/dd/yyyy)

Social Security number

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 7
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 7; 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 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.
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

Part 5. Total gross estate. Schedule references are to the schedules of the U.S. Form 706 with a revision date of July 1999 which must be completed and submitted with this return whether or not a current federal estate tax return, U.S. Form 706, is required to be filed.

Table with columns: Schedule, Alternate value, Value at date of death. Rows include Schedule A: Real estate, Schedule B: Stocks and bonds, Schedule C: Mortgages, notes, and cash, Schedule D: Insurance on decedent's life, Schedule E: Jointly owned property, Schedule F: Other miscellaneous property, Schedule G: Transfers during decedent's life, Schedule H: Powers of appointment, Schedule I: Annuities, Total gross estate (add lines 1 through 9), Schedule U: Qualified conservation easement exclusion, Total gross estate less exclusion (subtract line 11 from line 10). Enter here and on line 1 of Part 1, Tentative Massachusetts estate tax.



Name of decedent

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Part 6. Total allowable deductions. Schedule references are to the schedules of the U.S. Form 706 with a revision date of July 1999 which must be completed and submitted with this return whether or not a current federal estate tax return, U.S. Form 706, is required to be filed.

1 Schedule J: Funeral expenses and expenses incurred in administering property subject to claims	1	<input type="text"/>
2 Schedule K: Debts of the decedent	2	<input type="text"/>
3 Schedule K: Mortgages and liens	3	<input type="text"/>
4 Add lines 1 through 3	4	<input type="text"/>
5 Amount of allowable deduction from line 4 (see IRC Section 2053(c))	5	<input type="text"/>
6 Schedule L: Net losses during administration	6	<input type="text"/>
7 Schedule L: Expenses incurred in administering property not subject to claims	7	<input type="text"/>
8 Schedule M: Bequests, etc. to surviving spouse	8	<input type="text"/>
9 Schedule O: Charitable, public and similar gifts and bequests	9	<input type="text"/>
10 Schedule T: Qualified family-owned business interest deduction	10	<input type="text"/>
11 Total allowable deductions (add lines 5 through 10). Enter here and on line 2 of Part 1, Tentative Massachusetts estate tax	11	<input type="text"/>



Name of decedent

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Part 7. Real estate subject to Massachusetts estate tax lien. Complete the table below for each property in which the decedent had an interest.

1.	a. Property street address	b. City/town	c. Zip code

d. Certificate of title number	e. Date of deed (mm/dd/yyyy)	f. Registry in which deed was recorded	g. Book number of deed	h. Page number of deed

2.	a. Property street address	b. City/town	c. Zip code

d. Certificate of title number	e. Date of deed (mm/dd/yyyy)	f. Registry in which deed was recorded	g. Book number of deed	h. Page number of deed

3.	a. Property street address	b. City/town	c. Zip code

d. Certificate of title number	e. Date of deed (mm/dd/yyyy)	f. Registry in which deed was recorded	g. Book number of deed	h. Page number of deed

4.	a. Property street address	b. City/town	c. Zip code

d. Certificate of title number	e. Date of deed (mm/dd/yyyy)	f. Registry in which deed was recorded	g. Book number of deed	h. Page number of deed