



## Massachusetts Department of Revenue

## Form M-706

Death certificate required

**Massachusetts Estate Tax Return**  
(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 at time of death		
City/Town	State	Zip
County of probate court		Country
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
Fill in if filed:		
<input type="radio"/> Form M-4768 <input type="radio"/> Form M-4422		
Fill in if filed:		
<input type="radio"/> Amended return (see "Amended Return" in instructions) <input type="radio"/> Amended return due to federal change		

**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. See instructions at [mass.gov/dor](https://mass.gov/dor)**

**Power of Attorney:** Authorization to receive confidential information under MGL, Ch. 62C, s.21 and Power of Attorney. I (We) hereby appoint the undersigned nominee, subject to written revocation, as attorney(s)-in-fact to represent the taxpayer before any office of the Massachusetts Department of Revenue (DOR), to receive confidential information and to perform on my (our) behalf the following acts for this estate: (Strike any of the following that are not granted.)

To receive, but not to endorse and collect, checks in payment of any refund of Massachusetts taxes, penalties or interest.

To execute waivers, closing agreements and consents extending the statutory period for assessment or collection of taxes.

To delegate authority or to substitute another representative.

Other acts (specify) \_\_\_\_\_

Send copies of notices and other written communications addressed to the representative in proceedings involving the above estate to:

Name nominee/attorney-in-fact	Phone	Email
Street address		
City/Town	State	Zip
Country		
Signature of executor, administrator, etc.		Date
Signature of nominee/attorney-in-fact	Date	Designation (Attorney, CPA, EA, etc.)
Jurisdiction (state, etc.) or enrollment card number		

**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
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**File and pay online at [mass.gov/masstaxconnect](https://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 . . . . . ☐**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) . . . . . ☐**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 (Rev. 1999) or from Part 5, line 12 of this return) . . . . . **1** **2** MA QTIP not included in the amount reported in 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) or from Part 6, line 11 of this return . . . . . **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 . . . . . **7** **Part 2. Computation of tax for estate of Massachusetts resident decedent with tangible 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 in 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**



Name of decedent

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

- |  |          |                      |
|--|----------|----------------------|
| <b>1</b> Total gross estate, wherever situated. Enter the amount from Part 1, line 1 .....                                       | <b>1</b> | <input type="text"/> |
| <b>2</b> Value of all property other than Massachusetts real and tangible property .....   | <b>2</b> | <input type="text"/> |
| <b>3</b> Subtotal. Subtract line 2 from line 1 .....   | <b>3</b> | <input type="text"/> |
| <b>4</b> MA QTIP not included in the amount reported in Part 3, line 1 .....   | <b>4</b> | <input type="text"/> |
| <b>5</b> Total Massachusetts gross estate. Add line 3 and line 4. ....   | <b>5</b> | <input type="text"/> |
| <b>6</b> Allowable federal deductions directly related to Massachusetts property .....   | <b>6</b> | <input type="text"/> |
| <b>7</b> Massachusetts taxable estate. Subtract line 6 from line 5. Enter the result here and in Table B worksheet, line 1. .... | <b>7</b> | <input type="text"/> |
| <b>8</b> Credit for state death taxes from Table B Worksheet, line 4. Enter the result here and in Part 4, line 1a .....         | <b>8</b> | <input type="text"/> |

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

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

**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.

- |   |           | Alternate value      | Value at date of death |
|---|-----------|----------------------|------------------------|
| <b>1</b> Schedule A: Real estate .....  | <b>1</b>  | <input type="text"/> | <input type="text"/>   |
| <b>2</b> Schedule B: Stocks and bonds .....   | <b>2</b>  | <input type="text"/> | <input type="text"/>   |
| <b>3</b> Schedule C: Mortgages, notes, and cash .....   | <b>3</b>  | <input type="text"/> | <input type="text"/>   |
| <b>4</b> Schedule D: Insurance on decedent's life (attach Form(s) 712) .....  | <b>4</b>  | <input type="text"/> | <input type="text"/>   |
| <b>5</b> Schedule E: Jointly owned property (attach Form(s) 712 for life insurance) .....                             | <b>5</b>  | <input type="text"/> | <input type="text"/>   |
| <b>6</b> Schedule F: Other miscellaneous property (attach Form(s) 712 for life insurance) .....                       | <b>6</b>  | <input type="text"/> | <input type="text"/>   |
| <b>7</b> Schedule G: Transfers during decedent's life (attach Form(s) 712 for life insurance) .....                   | <b>7</b>  | <input type="text"/> | <input type="text"/>   |
| <b>8</b> Schedule H: Powers of appointment .....  | <b>8</b>  | <input type="text"/> | <input type="text"/>   |
| <b>9</b> Schedule I: Annuities .....  | <b>9</b>  | <input type="text"/> | <input type="text"/>   |
| <b>10</b> Total gross estate (add lines 1 through 9) .....  | <b>10</b> | <input type="text"/> | <input type="text"/>   |
| <b>11</b> Schedule U: Qualified conservation easement exclusion .....   | <b>11</b> | <input type="text"/> | <input type="text"/>   |
| <b>12</b> Total gross estate less exclusion (subtract line 11 from line 10). Enter here and on line 1 of Part 1. .... | <b>12</b> | <input type="text"/> | <input type="text"/>   |



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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.

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



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**Table B Worksheet** Use to calculate Form M-706, Part 1, line 7; Part 2, line 8; or Part 3, line 8, whichever applies.

<b>1</b> Massachusetts taxable estate. From Part 1, line 6; Part 2, line 7; or Part 3, line 7 . . . . .	<b>1</b>	<input type="text"/>
<b>2</b> Less adjustment . . . . .	<b>2</b>	<input type="text" value="\$60,000"/>
<b>3</b> Adjusted taxable estate. Subtract line 2 from line 1 . . . . .	<b>3</b>	<input type="text"/>
<b>4</b> 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. . . . .	<b>4</b>	<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	(Percent) 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