



Form M-4422  
**Application for Certificate  
Releasing Massachusetts Estate Tax Lien**

Rev. 3/04

**Massachusetts**  
**Department of**  
**Revenue**

**Only for an estate with a date of death on or after January 1, 2003 and a Massachusetts estate tax is due.**

Name of decedent

▶

Date of death

▶

Residence (domicile) at time of death

Social Security number

▶

Probate court

Docket number

**Property Being Sold, Transferred or Mortgaged**

Name of purchaser, transferee or mortgagee

Relationship to applicant and decedent

Address of purchaser, transferee or mortgagee

Consideration paid or to be paid

Description and location of property to which this application applies, showing the value of the property and the basis of the valuation

Description and gross value of remaining real property in Massachusetts

**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, 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 taxpayer(s) in proceedings involving the above estate to:

Name

Telephone

Address (Include Zip)

Signature of nominee

Date

Signature of executor, administrator, etc.

Date

**Declaration. The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid. The privacy act notice is available upon request. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete. For Privacy Act Notice see Form M-706 instructions.**

Signature(s) of executor(s), administrator(s) or person(s) in possession of property PTIN or SSN

Date

Signature and address of preparer other than the executor(s), etc.

PTIN or SSN

Date

**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 from DOR's website at [www.mass.gov/dor](http://www.mass.gov/dor).

## 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. Attach schedule . . . . . 4
- 5 Percentage of estate in other states. *Divide line 4 by line 1* . . . . . 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.* . . . . . 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 and/or Form M-4768A. . . . . 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. Make check payable to Commonwealth of Massachusetts* . . . . . ► 9

## Instructions

**Note:** This form is only for an estate with a date of death on or after January 1, 2003, where a Massachusetts estate tax is due.

This form must be completed to obtain a release of estate tax lien in cases where the estate is selling or refinancing real estate that is includible in the decedent's estate, **and** the transaction is occurring before the due date of the return **and** a Massachusetts estate tax will be due.

This form must be accompanied by:

- a copy of the purchase and sale agreement or mortgage commitment;
- an attested copy of the deed and, if appropriate, any probate document that created the decedent's interest in the property;
- Form M-792, Certificate Releasing Massachusetts Estate Tax Lien, prepared in triplicate;

- check for estimated Massachusetts estate tax due; and
- if the decedent was a nonresident, Form M-NRA, Nonresident Decedent Affidavit.

See the instructions for preparing Form M-706, Massachusetts Estate Tax Return, for guidance in preparing this form.

**Note:** Form M-4422 is not a substitute for Form M-706, which must be filed within nine months of the decedent's death or before any approved extension date.

**Mail to:** Massachusetts Department of Revenue, Bureau of Desk Audit, Estate Tax Unit, PO Box 7023, Boston, MA 02204.

**Deliver to:** Massachusetts Department of Revenue, Bureau of Desk Audit, Estate Tax Unit, 200 Arlington St., Rm. 4300, Chelsea MA 02150.