



Massachusetts Department of Revenue

Form M-4768

Massachusetts Estate Tax Extension Application

Tentative Return. Payment in full of the amount in line 4 must be made with the extension request within nine months after the date of death of the decedent for extension to be considered valid. If the total amount paid is less than 80% of the tax finally determined to be due, the extension is void and a penalty for late filing will be assessed from the original due date of the return unless an extension of time to pay is granted on or before the due date.

Table with 4 rows: 1 Estimated amount of Massachusetts estate tax due, 2 Less: Advance and/or estimated payments made (if any), 3 Less: Prior extension payments (attach copy of Form M-4768), 4 Amount due. Subtract the total of line 2 and line 3 from line 1.

General Information

Who May File

This application may be filed by an executor/personal representative, or if there is no executor/personal representative appointed, qualified and acting within the Commonwealth, then by any person in actual or constructive possession of any property of the decedent.

Due Date of Massachusetts Estate Tax Return, Form M-706

Form M-706, Estate Tax Return, is due within nine months after the date of the decedent's death.

Specific Information

An extension of time to file will be granted automatically for a period of six months. A request for an extension of time to pay should be submitted for review. The estate will be notified of the status of their request. Additional extension of time to file may be granted for a reasonable period.

In addition to a timely filing of this application, an amount equal to the tax reasonably estimated to be due must be paid. Failure to pay 80% of the tax due by the due date shall void any extension and the return shall be subject to a penalty for late filing back to the original due

date of the return. The estate tax return must be filed on or before the expiration of the extension period granted.

When to File

An extension of time to file must be made prior to the due date of the return, accompanied by the estimated tax payment, unless an Extension of Time to Pay is filed.

How and Where to File

Complete this form and file with the Massachusetts Department of Revenue, PO Box 7023, Boston, MA 02204. Make check or money order payable to: Commonwealth of Massachusetts.

Interest and Penalties

Any unpaid portion of the tax finally determined to be due will bear interest from the original due date of the return to the date of payment.

If the Massachusetts Estate Tax Return is not timely filed, a penalty shall be imposed at the rate of 1% per month, or fraction thereof, to a maximum of 25% of the unpaid balance.

If the Massachusetts Estate Tax is not timely paid, a penalty shall be imposed at the rate of 1% per month, or fraction thereof, to a maximum of 25% of the unpaid balance.

Form M-4768

Application for Estate Tax Extension

Massachusetts Department of Revenue

Form fields including: Social Security number, Date of death (mm/dd/yyyy), Amount enclosed, Tax type 048, Voucher type 18, ID type 005, Vendor code 0001, Name of decedent, Type of extension being applied for, Name of executor/personal representative, Street address, City/Town, State, Zip, Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief this application and enclosures are true, correct and complete. Signature of executor/personal representative, Signature of paid preparer, Date, Employer Identification number of paid preparer, Social Security number or PTIN of paid preparer.