



# Form M-4422

## Application for Certificate Releasing Massachusetts Estate Tax Lien

Rev. 2/98

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

**Filing fee \$5. Only for an estate with a date of death on or after January 1, 1997, and a Massachusetts estate tax is due.**

Decedent's first name and middle initial	Last name	Date of death
Residence (domicile) at time of death		Social Security number
Probate Court		Docket number

Enter the property being sold, transferred, or mortgaged:

Name of the purchaser, transferee or mortgagee	Relationship to applicant and decedent
Address of the 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:

### Estimated Massachusetts Estate Tax

1 Estimated gross estate, wherever situated, from U.S. Form 706 .....	<b>1</b>	
2 Estimated federal taxable estate .....	<b>2</b>	
3 Estimated Massachusetts estate tax, based on the federal credit for state death taxes .....	<b>3</b>	
4 Value of property upon which release of lien is requested, less any mortgages thereon, at the time of death .....	<b>4</b>	
5 Balance due. Enter the lesser of lines 3 or 4. Make check payable to the Commonwealth of Massachusetts .....	<b>5</b>	

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

Name	Telephone
Address (Include Zip code)	

Signature of Nominee	Date	Signature of Executor, Administrator, etc.	Date
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**Declaration** (The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid.)

**Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Signature(s) of executor(s), administrator(s) or person(s) in possession of property	Date
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Signature and address of preparer other than the executor(s), etc.	Employer identification or Social Security number	Date
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**Computation of Tax for Estate of Massachusetts Resident Decedent**

<b>1</b>	Total gross estate, wherever situated, from U.S. Form 706 . . . . .	<b>1</b>	<input type="text"/>
	If U.S. Form 706 is not required, enter value of gross estate, omit lines 2–7, and enter “0” for line 8		
<b>2</b>	Credit for state death taxes. Enter maximum allowable amount from U.S. Form 706 . . . . .	<b>2</b>	<input type="text"/>
	If all of decedent’s property is located in Massachusetts, omit lines 3–6, and enter “0” for line 7		
<b>3</b>	Estate or inheritance taxes actually paid to other states . . . . .	<b>3</b>	<input type="text"/>
<b>4</b>	Gross value of real estate and tangible personal property in other states . . . . .	<b>4</b>	<input type="text"/>
<b>5</b>	Percentage of estate in other states. <i>Divide line 4 by line 1</i> . . . . .	<b>5</b>	<input type="text"/> %
<b>6</b>	Prorated credit. <i>Multiply line 2 by line 5.</i> . . . . .	<b>6</b>	<input type="text"/>
<b>7</b>	Deduction allowable for taxes paid to other states. Enter the <b>smaller</b> of line 3 or line 6 . . . . .	<b>7</b>	<input type="text"/>
<b>8</b>	Massachusetts estate tax. <i>Subtract line 7 from line 2</i> . . . . .	<b>8</b>	<input type="text"/>
<b>9</b>	Amount previously paid (attach any prior filings with payment dates and amounts) . . . . .	<b>9</b>	<input type="text"/>
<b>10</b>	Balance due. <i>Subtract line 9 from line 8.</i> . . . . .	<b>10</b>	<input type="text"/>

**Computation of Tax for Estate of Nonresident Decedent with Massachusetts Property**

<b>1</b>	Total gross estate, wherever situated, from U.S. Form 706 . . . . .	<b>1</b>	<input type="text"/>
	If U.S. Form 706 is not required, enter value of gross estate, omit lines 2–4, and enter “0” for line 5.		
<b>2</b>	Credit for state death taxes. Enter maximum allowable amount from U.S. Form 706 . . . . .	<b>2</b>	<input type="text"/>
<b>3</b>	Gross value of real estate and tangible personal property in Massachusetts . . . . .	<b>3</b>	<input type="text"/>
	Attach a schedule of Massachusetts property or identify on attached U.S. Form 706. Do not deduct the value of any mortgage or lien.		
<b>4</b>	Percentage of estate in Massachusetts. <i>Divide line 3 by line 1</i> . . . . .	<b>4</b>	<input type="text"/> %
<b>5</b>	Massachusetts nonresident estate tax. <i>Multiply line 2 by line 4</i> . . . . .	<b>5</b>	<input type="text"/>
<b>6</b>	Amount previously paid (attach any prior filings with payment dates and amounts) . . . . .	<b>6</b>	<input type="text"/>
<b>7</b>	Balance due. <i>Subtract line 6 from line 5.</i> . . . . .	<b>7</b>	<input type="text"/>

**Instructions**

**Note: This form is only for an estate with a date of death on or after January 1, 1997, 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 which is includible in the decedent’s estate, **and** the transaction is occurring sooner than nine months after the decedent’s death **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 which created the decedent’s interest in the property;
- Form M-792, Certificate Releasing Massachusetts Estate Tax Lien, prepared in triplicate;

- check for filing fee of \$5 and a separate check for estimated Massachusetts estate tax due; and
- if the decedent was a nonresident, the Domicile Affidavit contained in Form M-706NR, Massachusetts Nonresident Estate Tax Return and Domicile Affidavit.

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

**Note:** Form M-4422 is not a substitute for Form M-706 or Form M-706NR, which must be filed within nine months of the decedent’s death.

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