



DOR Estate Tax Forms and Instructions

DOR has released the current Massachusetts Estate tax forms. Here you will also find links to other tax forms and related resources.

Notices & Alerts

[MA Tax Amnesty... November 1 – December 30, 2024... Waive Penalties...](#) ([/info-details/massachusetts-tax-amnesty-2024](#)) | Updated Sep. 19, 2024, 11:40 am

Updated: December 1, 2023

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What you need to know

The estate tax is a transfer tax on the value of the decedent's estate before distribution to any beneficiary.

For estates of decedents dying in 2006 or after, the applicable exclusion amount is \$1,000,000. For estates of decedents dying in 2023 or after, the applicable exclusion amount is \$2,000,000. Future changes to the federal estate tax law have no impact on the Massachusetts estate tax.

All printable Massachusetts tax forms are in PDF format. To read them, you'll need the free Adobe Acrobat Reader.

If you have any suggestions or comments on how to improve these forms, contact the Forms Manager at dorforms@dor.state.ma.us (<mailto:dorforms@dor.state.ma.us>).

Estate tax forms and instructions

- [Form M-706 \(/doc/form-m-706-massachusetts-estate-tax-return-for-decedents-who-died-on-or-after-1123/download\)](#) and [Instructions \(/doc/form-m-706-instructions-for-dates-of-death-on-or-after-1123/download\)](#) - Massachusetts Estate Tax Return - For decedents who died on or after 1/1/23
- [Form M-706 and Instructions \(/doc/form-m-706-massachusetts-estate-tax-return-for-decedents-who-died-prior-to-1123/download\)](#) - Massachusetts Estate Tax Return - For decedents who died prior to 1/1/23

- [Form M-NRA \(/doc/form-m-nra/download\)](/doc/form-m-nra/download) - Massachusetts Nonresident Decedent Affidavit
- [Form M-4422 \(/doc/form-m-4422-application-for-certificate-releasing-massachusetts-estate-tax-lien-for-decedents-who-died-on-or-after-1123/download\)](/doc/form-m-4422-application-for-certificate-releasing-massachusetts-estate-tax-lien-for-decedents-who-died-on-or-after-1123/download) - Application for Certificate Releasing Massachusetts Estate Tax Lien - For decedents who died on or after 1/1/23
- [Form M-4422 \(/doc/form-m-4422-application-for-certificate-releasing-massachusetts-estate-tax-lien-for-decedents-who-died-prior-to-1123/download\)](/doc/form-m-4422-application-for-certificate-releasing-massachusetts-estate-tax-lien-for-decedents-who-died-prior-to-1123/download) - Application for Certificate Releasing Massachusetts Estate Tax Lien - For decedents who died prior to 1/1/23
- [Form M-4422 Guidelines \(/info-details/form-m-4422-guidelines\)](/info-details/form-m-4422-guidelines) - These guidelines apply to both versions of Form M-4422 which **only are to be used prior to the due date of the M-706 or on a valid Extension**.
- [Form M-4768 \(/doc/form-m-4768-massachusetts-estate-tax-extension-application/download\)](/doc/form-m-4768-massachusetts-estate-tax-extension-application/download) - Massachusetts Estate Tax Extension Application
- [U.S. Form 706 \(/doc/form-706-irs-united-states-estate-and-generation-skipping-transfer-tax-return/download\)](/doc/form-706-irs-united-states-estate-and-generation-skipping-transfer-tax-return/download) (July 1999 revision) and [Instructions \(/doc/form-706-irs-instructions/download\)](/doc/form-706-irs-instructions/download) - U.S. Estate Tax Return

Keep in mind

Form M-792: Certificate Releasing Massachusetts Estate Lien, is no longer required to be filed with Form M-706.

The Department now issues, Certificate Releasing Massachusetts Estate Lien, based on the information provided on Form M-706, page 5, Part 7, Real estate subject to Massachusetts estate tax lien. Once all estate tax due is paid, the Department will issue the Massachusetts Estate Tax Closing Letter and a Certificate Releasing Massachusetts Estate Lien for each piece of real estate.

Note: It is important that the table on Part 7 of the Form M-706 be completed for each parcel of real property in which the decedent had an interest. Failure to provide all necessary information will delay the issuance of Certificate Releasing Massachusetts Estate Lien.

Affidavit stating the decedent's gross estate does not necessitate a Massachusetts estate tax filing:

DOR does not issue or review these affidavits. The affidavits are prepared by the personal representative of the estate, any person in actual or constructive possession of any real property of the decedent or by some person acting on his or her behalf. The affidavits are filed in the Registry of Deeds for the county in which the real property is located.

Other DOR tax forms and instructions

- [Form M-1310: \(/doc/form-m-1310-statement-of-claimant-to-refund-due-a-deceased-taxpayer/download\)](/doc/form-m-1310-statement-of-claimant-to-refund-due-a-deceased-taxpayer/download) Statement of Claimant to Refund Due a Deceased Taxpayer
- To access Forms 2, 2G and all other Fiduciary and Partnership forms visit [DOR Fiduciary and Partnership tax forms and instructions \(/info-details/dor-fiduciary-and-partnership-tax-forms-and-instructions#2018-massachusetts-fiduciary-and-partnership-tax-forms-and-instructions\)](/info-details/dor-fiduciary-and-partnership-tax-forms-and-instructions#2018-massachusetts-fiduciary-and-partnership-tax-forms-and-instructions).
- For all other Massachusetts tax forms visit [DOR tax forms and instructions \(/info-details/dor-tax-forms-and-instructions\)](/info-details/dor-tax-forms-and-instructions).

Contact

Estate Tax Unit

Online

[Translation Help \(/info-details/how-to-translate-a-website-webpage-or-document-into-your-language\)](/info-details/how-to-translate-a-website-webpage-or-document-into-your-language)

Phone

[\(617\) 887-6930 \(tel:6178876930\)](tel:6178876930)

Address

P.O. Box 7023, Boston, MA 02204

[Directions \(https://maps.google.com/?q=P.O.+Box+7023%2C+Boston%2C+MA+02204\)](https://maps.google.com/?q=P.O.+Box+7023%2C+Boston%2C+MA+02204)

Request forms in another format from the Problem Resolution Office

Online

prohelp@dor.state.ma.us (mailto:prohelp@dor.state.ma.us)

Individuals with disabilities (/info-details/diversity-at-the-massachusetts-department-of-revenue-dor)

Translation Help (/info-details/how-to-translate-a-website-webpage-or-document-into-your-language)

Phone

[\(617\) 626-3833](tel:6176263833) (tel:6176263833)

Address

Massachusetts Department of Revenue, Problem Resolution Office P.O. Box 9552, Boston, MA 02114

Directions (<https://maps.google.com/?q=Massachusetts+Department+of+Revenue%2C+Problem+Resolution+Office+P.O.+Box+9552%2C+Boston%2C+MA+02114>)

RELATED

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