

Massachusetts Department of Revenue
Form M-4768
Massachusetts Estate Tax Extension of Time
Worksheet and Payment Voucher

Worksheet for Tax Due

1 Estimated amount of Massachusetts estate tax due	1	
2 Advance and/or estimated payments made, if any (attach Form M-4422)	2	
3 Prior extension of time payments, if any (attach copy of Form M-4768)	3	
4 Amount due. Subtract the total of line 2 and line 3 from line 1	4	

The full amount of tax due reported on line 4 must be paid by or before the original return due date. If there is no tax due on line 4; no further action is needed for the automatic extension of time. Do not send in the M-4768 request and payment voucher if there is no tax due on line 4. If there is a tax due on line 4, pay online at mass.gov/masstaxconnect or use the M-4768 payment voucher. If at least 80% of the tax finally determined to be due is not paid on or before the original due date, the extension of time is null and void, and interest and penalties for a late return and any late payments will be assessed from the original due date of the return. The automatic extension of time to file only extends the due date for the filing of the estate tax return when the payment requirements are met. An estate may also request an extension of time to pay the amount due and/or any additional extension of time to file by submitting any request(s) in writing. (see below).

General Information

Who May File a Form M-4768

The Form M-4768 may be filed by the person who is authorized to file the estate tax return. An estate tax return may be filed by a personal representative, or if there is no personal representative appointed, qualified and acting within the Commonwealth, then by any person in actual or constructive possession of any property of the decedent ("the Filer"). The Filer may establish an account on MassTaxConnect and make payments and/or submit a request to extend the time to pay and/or file. Alternatively, the Form M-4768 request and payment voucher may be used to make payments or request an extension of time to pay and/or file.

Automatic Extension of Time to File for Filers of Estate Tax Returns

The filing due date extension process is automated so that all filers are given an automatic extension of time to file the estate tax return if certain payment requirements are met. Filers must have paid at least 80% of the tax finally determined to be due within nine months after the date of death

of the decedent. Filers meeting the payment requirements will be given an automatic six-month extension of time to file the return. See TIR 16-10.

Note: The automatic extension is only a six-month extension of time to file the return when Filers meet the payment requirements. Failure to meet the 80% payment requirements will result in the imposition of interest and penalties calculated from the original due date of the return.

Requests for Extensions of Time to Pay for Filers of Estate Tax Returns

Filers may also seek a six-month extension of time to pay the amount due on line 4 by submitting a written request online or by mail on or before the original due date of the return. The extension of time to pay may be requested even if the estate tax return is timely filed. An extension of time to pay is granted only for undue hardship.

To align with the automatic extension of time to file, the initial request for an extension of time to pay will also be treated as a request for an extension of time to file. At the end of the initial six-month period an estate must submit a request for an extension of time to pay for each additional

DETACH HERE

Form M-4768 Massachusetts Estate Tax Extension of Time Request & Payment Voucher



Date of death (mm/dd/yyyy)	Tax type 048	Voucher type 18	ID type 005	Vendor code 0001
Name of decedent		Decedent's Social Security number		
Name of personal representative		Type of extension request being applied for a. <input type="checkbox"/> Time to file due to reasonable cause b. <input type="checkbox"/> Time to pay due to undue hardship		
Mailing address				
City/Town	State	Zip	Amount enclosed \$	
Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief any request on this form is true, correct and complete.				
Signature of personal representative		Signature of paid preparer		Date
Employer Identification number of paid preparer		Social Security number or PTIN of paid preparer		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
 Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**

six-month period on or before the extended due date. Any additional request(s) for an extension of time to file must be requested separately (see next section). An extension of time to pay may be granted for up to three years from the original due date of the return. The Department will notify the estate of the status of their request(s).

Filers may request an extension of time to pay online at mass.gov/masstaxconnect. Filers may also mail the Form M-4768 request and payment voucher and check box b for extension of time to pay due to undue hardship.

Note: An extension of time to pay does not alter the original due date of the payment; it suspends the imposition of the late pay penalty, but not interest.

Additional Requests for Extensions of Time to File for Filers of Estate Tax Returns

As detailed above, Filers will receive an automatic six-month extension of time to file where certain payment requirements are met. Additionally, an initial request for a six-month extension of time to pay will likewise be treated as a request for a six-month extension of time to file. Filers may also seek additional extensions of time to file the estate tax return by submitting a written request online or by mail on or before the extended due date of the return. Any additional request(s) for an extension of time to pay must be requested separately (see previous section). An extension of time to file is granted only for reasonable cause. The Department will notify the estate of the status of their request(s).

Filers may request an extension of time to file online at mass.gov/masstaxconnect. Filers may also mail the Form M-4768 request and payment voucher and check box a for extension of time to file due to reasonable cause.

Note: An extension of time to file does not alter the due date of the payment; it suspends the imposition of the late file penalty, but not interest. Late pay penalty may be suspended only if the Filer requests an extension of time to pay.

When Should the Payment with Form M-4768 Be Submitted?

The full amount of tax due for the estate tax return must generally be paid within nine months after the date of the decedent's death. This is the due date for the filing and payment of the estate tax return. If the due date is a Saturday, Sunday, or legal holiday, the due date is the next regular business day. Filers must have paid at least 80% of the tax finally determined to be due by the due date to be granted an automatic extension of time to file. Estate tax returns are not required to be filed or paid electronically, but any amount due may be paid online at mass.gov/masstaxconnect. If the estate has no tax due or makes the required payment online, no further action is needed for the automatic extension of time to file. Do not send in the Form M-4768 request and payment voucher if there is no tax due. To make the required payment by check or money order use the Form M-4768 request and payment voucher.

Filers may also request an extension of time to pay and/or an extension of time to file by submitting a written request online or by checking the appropriate box or boxes on the Form M-4768 request and payment voucher and submitting it to the Department on or before the due date of the return.

Will Interest and Penalties Be Due?

An extension of time to file and/or pay an estate tax return does not extend the original due date for payment of the tax. Even if granted an extension of time to file and/or pay the tax, interest will be charged on any tax not paid on or before the original due date.

An automatic extension of time to file is granted only if 80% of the tax ultimately due is paid by the original due date of the return. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%. Any return not filed within the extended period is also subject to a similar penalty. If the automatic extension of time to file is invalidated for failure to meet the 80% payment requirement then interest and penalties for both a late return and late payment will be assessed from the original due date of the return.

An estate that requests and is granted an extension of time to pay and/or an extension of time to file will have an additional six-months, subject to renewal, to pay the tax due and/or file the return. If the amount due is not paid by the extended due date, the extension of time will be invalidated, and interest and penalties for a late return and late payment will be assessed.

How Do Filers Use this Worksheet and Payment Voucher?

Filers should use this worksheet to calculate the tax due that must be paid on or before the original due date of the return. The amount paid must be equal to at least 80% of the tax finally determined to be due to be granted the automatic extension of time to file. Filers may make an electronic payment online at mass.gov/masstaxconnect. To make a payment by check or money order complete the M-4768 request and payment voucher. Cut off the payment voucher and send with the payment.

Filers may also go online to request an extension of time to pay at mass.gov/masstaxconnect. Otherwise, complete the payment voucher and select box b for an extension of time to pay. To align with the automatic extension of time process, the initial request for an extension of time to pay will also be treated as a request for an extension of time to file. At the end of the initial six-month period an estate must submit any additional request(s) for an extension of time to pay for every subsequent six-month period. Any additional requests for an extension of time to file must be requested separately by selecting box a for an extension of time to file. Filers may use one Form M-4768 to make both requests. By signing the requests, the personal representative is declaring that there is reasonable cause for any extension of time to file and undue hardship for any extension of time to pay. Cut off the payment voucher and send the completed payment voucher to DOR.

Filers should keep this worksheet with the estate's records. Do not submit the entire worksheet with the Form M-4768 request and payment voucher or the payment may be delayed.

If submitting a payment by check, mail the completed payment voucher with your payment or with the request for extension of time to pay and/or file to **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204**. Write the decedent's Social Security number in the lower left corner of the check. Make the check or money order payable to the **Commonwealth of Massachusetts**.