

By Mr. Hynes of Marshfield, petition of Frank M. Hynes relative to the distribution of information on the estate tax lien. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Four.

AN ACT RELATIVE TO THE DISTRIBUTION OF INFORMATION ON THE ESTATE TAX LIEN.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 46 of the General Laws is hereby amended by inserting
2 after section 12 the following section: —

3 Section 12A. The clerk of a city or town shall, upon the
4 furnishing of a certificate of death, include therewith the following
5 statement: —

6 “In the event that the decedent had an interest in real estate
7 at the time of his/her death, whether the property was owned
8 individually or jointly with others or whether the property was
9 owned by a partnership or a trust, the Massachusetts Estate Tax
10 Lien may have automatically attached to that property. In order
11 to obtain a Release from the Massachusetts Estate Tax Lien, if
12 it has attached, it is necessary to file a Massachusetts Estate Tax
13 Return with the Department of Revenue.

14 In the event that Massachusetts Estate Taxes are due as a result
15 of the death of the decedent and such tax will have to be paid
16 in order to obtain a Release of the Massachusetts Estate Tax Lien,
17 such taxes are due nine months from the date of death, and failure
18 to pay when due will result in interest charges and may result in
19 penalties. You should seek advice from your attorney relative to
20 the application of the Massachusetts Estate Tax Lien to any prop-
21 erty that you or the decedent might have owned in Massachusetts.
22 This is the only notice you will receive of the possible application
23 of the Massachusetts Estate Tax Lien on your real estate.”

