

Guidance on the New Massachusetts Estate Tax Law & Forms

Analyzing the myriad practical questions that arise in the wake of the 2023 amendment to Massachusetts estate tax law and new forms

Since the amendment to the Massachusetts estate tax law in October 2023 became effective retroactively for decedents dying on or after January 1, 2023, the Department of Revenue has released a new estate tax return form (M-706) to reflect the changes in the Massachusetts Estate Tax.

Learn about the basics of the amendment to the law and how to prepare the new Massachusetts Estate Tax Return (M-706), as well as how to calculate estate tax for a Massachusetts resident with property outside Massachusetts and a non-resident with property in Massachusetts. Bring your questions!

Agenda

- Brief Overview of the Change in Law
- Analysis of the New \$99,600 Credit and Elimination of the So-Called “Cliff Effect”
- How to Prepare Massachusetts Estate Tax Returns Under the Recent Change in Massachusetts Law
- Calculation of Estate Tax for Residents
- Calculating the Estate Tax for Resident Decedents with Out-of-State Property
- Calculating the Estate Tax for Non-Resident Decedents with Massachusetts Property
- Considerations for Calculating Tax on Non-Massachusetts Property and Applicability of *Dassori v. Commissioner*
- “Ask the Experts” Q&A Session

Faculty

Lisa M. Rico, Esq., *Rico, Murphy, Diamond & Bean LLP, Natick, Chair*

Molly R. Soiffer, Esq., *Bove & Langa, PC, Boston*

Christopher H. Suh, Esq., *The Wagner Law Group, A Professional Corporation, Boston*

Dates & Location

Register at www.mcle.org

LIVE WEBCAST

Wednesday, October 30, 2024
9:30 am–10:30 am
Program # 2250069WBC

REBROADCAST

Thursday, November 14, 2024
12:00 pm–1:00 pm
Program # 2250069RB1

REBROADCAST

Friday, November 22, 2024
9:00 am–10:00 am
Program # 2250069RB2

ON DEMAND WEBCAST

View after Friday, November 22, 2024
Program # 2250069WBA

Tuition *(includes written materials)*

- \$145
- \$130.50 MCLE Members
- \$72.50 New Lawyers admitted to law practice within 5 years, Pending Admittees, Law Students, and Paralegals
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Materials

- E-materials link emailed upon registration
- Transcript & videorecording emailed 2 weeks post-program

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