



Allotment HRC Historic Rehabilitation Credit Summary

2014

**Massachusetts
Department of
Revenue**

For calendar year 2014 or taxable year beginning

and ending

Name of project _____ Building identification number _____

Street address _____ City/Town _____ State _____ Zip _____

Name of project owner _____ Federal Identification number _____

Street address _____ City/Town _____ State _____ Zip _____

Certificate Number

Certificate number issued by Massachusetts Historical Commission

Allotment Information

Total amount allotted to other taxpayers

Distribution Information

Name of recipient	Social Security number or Federal Identification number	Amount of credit being allotted

Distribution to Partners, Members or Owners

If the project distributes or assigns any portion of the credit to its partners, members or owners, the project or owner must complete an Allotment HRC Historic Rehabilitation Credit Summary. In addition, the project or owner must fill out and provide to each partner, member or owner, an Individual Certificate HRC, Historic Rehabilitation Credit, indicating the amount of the individual credit distributed or assigned.

Tax Return Filing

The project or owner must file a copy of the Project Certificate issued by the Massachusetts Historical Commission, and copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC, with its Massachusetts tax return. In addition, partners, members or owners receiving an Individual Certificate HRC, must file copies of the certificate and copies of the attendant Project Certificate and Allotment HRC Historic Rehabilitation Credit Summary with their Massachusetts tax return.

Department of Revenue Filing

The project or owner must file a copy of the Project Certificate issued by the Massachusetts Historical Commission, and copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC, with the Department of Revenue. Mail to: **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, Attn.: Historic Rehabilitation Unit.**