



# Transfer/Sale CHDC Certified Housing Development Credit Certificate

2015  
**Massachusetts**  
**Department of**  
**Revenue**

For calendar year 2015 or taxable year beginning		and ending	
Name of project owner	Social Security or Federal Identification number		
Street address	City/Town	State	Zip
Name of project			
Street address	City/Town	State	Zip
Name of transferor			
Social Security or Federal Identification number			
Street address	City/Town	State	Zip
Name of transferee			
Social Security or Federal Identification number			
Street address	City/Town	State	Zip

### Certificate Number

Certificate number issued by the Department of Housing and Community Development (DHCD) . . . . .

### Transfer/Sale Information

Total amount of credit being transferred to the above-referenced transferee . . . . .

**I, the undersigned, am notifying the Department of Revenue (DOR) of an election to make a sale/transfer of the Massachusetts Certified Housing Development Credit. Under the penalties of perjury, I declare that to the best of my knowledge and belief, the information contained in this certificate and the enclosures are true, correct and complete.**

Signature of transferor \_\_\_\_\_ Date \_\_\_\_\_

Name of contact person \_\_\_\_\_ Telephone number \_\_\_\_\_

### Department of Revenue Filing Requirements for a Transfer or Sale

This Transfer/Sale CHDC Certified Housing Development Credit Certificate may be issued by a project owner awarded a Certified Housing Development Credit by the DHCD or issued by a subsequent transferee. With this certificate, the transferor must file a copy of the certificate that the project owner received from the DHCD and the transfer contract between above-referenced transferor and transferee. See 830 CMR 63.38R.1(7)(c) for guidance on the transfer contract requirements. Moreover, if the above-referenced transferor is a not the project owner to whom/which DHCD awarded the credit, then the transferor must submit a copy of any Transfer/Sale CHDC Certified Housing Development Credit Certificate received previously as a transferee.

A transferee must submit a copy of this certificate, a copy of the award certificate received by the project owner from the DHCD, the transfer contract between the transferor and the transferee, and, if applicable, a copy of any Transfer/Sale CHDC Certified Housing Development Credit Certificates previously received by the transferor.

**Note:** If a project owner or transferee is a pass-through entity and passes through any portion of the credit to its partners, members or owners, those portions of the credit are not transferable by the partners, members, or owners. See M.G.L. Ch. 62, sec. 6(q)(2).

Mail to: **Massachusetts Department of Revenue, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn.: Certified Housing Development Credit Unit.**

### Tax Return Filing

Transferees receiving this Transfer/Sale CHDC, Certified Housing Development Certificate, must file the amount of the credit and certificate number on their tax return.