



Massachusetts Department of Revenue
Allotment Schedule HRC
Historic Rehabilitation Credit Summary

2016

For calendar year 2016 or taxable year beginning

and ending

Name of project

Building Identification number

Street address

City/Town

State

Zip

Phone number

Name of project owner

Federal Identification number

Social Security number

Street address

City/Town

State

Zip

Phone number

Certificate number

Certificate number issued by Massachusetts Historical Commission

Allotment information

Total amount allotted to other taxpayers

Name of recipient	Federal Identification number or Social Security 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.