Massachusetts Department of Revenue

# Allotment Schedule HRC
# Historic Rehabilitation Credit Summary

**2023**

**For calendar year 2023 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 |
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## 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.