Massachusetts Department of Revenue

Individual Certificate CHDC
Certified Housing Development Credit 2023

For calendar year 2023 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 pass-through entity distributing the credit | Federal Identification number

Street address | City/Town | State | Zip

Name of recipient | 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) . . . . .

Amount of Credit Being Distributed

Amount of credit being distributed to the above-referenced recipient (No portion of credit distributed to partners, members or owners of a pass-through entity is transferable by the partners, members or owners.) . . . . .

Under the penalties of perjury, I declare that to the best of my knowledge and belief, the information contained in this certificate is true, correct and complete.

Authorized signature on behalf of the pass-through entity | Date

Name of contact person | Telephone number

Distribution to Partners, Members or Owners

If a pass-through entity (whether a project owner that has been awarded a CHDC or a subsequent transferee) distributes any portion of the credit to its partners, members or owners, the pass-through entity must complete an Allotment CHDC Certified Housing Development Credit Summary. In addition, the pass-through entity must fill out and provide to each partner, member or owner an Individual Certificate CHDC Certified Housing Development Credit indicating the amount of credit distributed to such partner, member or owner. No portion of the credit that a pass-through entity distributes to its partners, members or owners is transferable by the partners, members or owners. See MGL ch 62, § 6(q)(2).

Tax Return Filing

A partner, member or owner receiving an Individual Certificate CHDC Certified Housing Development Credit must enter the amount of the credit and the certificate number on their tax return.

Department of Revenue Filing

A partner, member or owner receiving an Individual Certificate CHDC Certified Housing Development Credit must file a copy of such certificate, with a copy of an Allotment CHDC Certified Housing Development Credit Summary and a copy of the certificate that the project owner received from the DHCD. In addition, if the above-referenced pass-through entity is a not the project owner to whom/which DHCD awarded the credit, then the partner, member or owner must submit a copy of any Transfer/Sale CHDC Certified Housing Development Credit Certificate received previously by the pass-through entity.

A pass-through entity (whether a project owner that has been awarded a CHDC or a transferee) must also submit a copy of the certificate that the project owner received from the DHCD, a copy of the Allotment CHDC Certified Housing Development Credit Summary, and a copy of the Individual Certificate CHDC, Certified Housing Development Credit for each partner, member, or owner that received a distribution. In addition, if the above-referenced pass-through entity is a not the project owner to whom/which DHCD awarded the credit, then the pass-through entity must submit a copy of any Transfer/Sale CHDC Certified Housing Development Credit Certificate(s) that it received previously. Mail to **Massachusetts Department of Revenue, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn. Certified Housing Development Credit Unit.**