Massachusetts Department of Revenue

Transfer/Sale CHDC
Certified Housing Development Credit Certificate 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 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 owner | 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. 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 MGL ch 62, § 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.