



Massachusetts Department of Revenue
Early Election Schedule LIHC
Low-Income Housing Credit Notification

2025

For calendar year 2025 or taxable year beginning		and ending	
Name of project owner	Federal Identification number	Social Security number	
Street address			
City/Town	State	Zip	Phone number
Name of project	Building Identification number	Certificate number	
Street address			
City/Town	State	Zip	Phone number

Declaration

The undersigned is electing to make an early credit election of the Massachusetts low-income housing credit and is notifying the Department of Revenue of this election pursuant to 760 CMR 54.09(3); 54.09(4).

Signature of project owner	Date
Name of contact person	Phone number

Mail completed form to **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Chelsea, MA 02150; attn. Credit Unit.**