

# CAUTION:

As of May 1, 2025, all Brownfields Credit Transfer Applications must be submitted on MassTaxConnect, the Department of Revenue's web-based application for filing and paying taxes. Please log in to your MassTaxConnect account to complete the application and upload documents.

[https://mtc.dor.state.ma.us/mtc/ /](https://mtc.dor.state.ma.us/mtc/)

If you have questions, please contact the Credit Unit at 617-887-6970 or by email at [Credits@dor.state.ma.us](mailto:Credits@dor.state.ma.us)



Massachusetts Department of Revenue  
Form BCTA  
Brownfields Credit Transfer Application

2025

For calendar year 2025 or taxable year beginning

and ending

Name of company or nonprofit organization

Federal Identification number

Social Security number

Mailing address

City/Town

State

Zip

Name of contact person

Phone number

E-mail address

Type of entity:

☐ Corporation ☐ Trust ☐ Partnership ☐ Sole proprietorship ☐ LLC ☐ Nonprofit ☐ Other (specify):

Certificate number issued by DOR

Certificate expiration date (mm/dd/yyyy)

Amount of Brownfields credit in line 1 to be transferred with this application

Amount paid by the purchaser for the Brownfields credit

Brownfields credit amount eligible for transfer (amount on line 1 of Form BCC unused by the taxpayer or transferor)

**Note:** The taxpayer desiring to make a transfer, sale or assignment of a Brownfields credit must submit to the Commissioner a statement describing the amount of the credit, which is eligible for such a transfer, sale or assignment. See MGL ch 63, § 38Q(g) and MGL ch 62, § 6(j)(5).

Name of purchasing company

Federal Identification number

Social Security number

Mailing address

City/Town

State

Zip

**Acknowledgment from the Transferor**

I, the transferor,

, acknowledge that I am selling the credit in the amount of \$

Signature

Print name

Date

**Declaration**

I declare under the penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature

Title of authorized representative

Date

A copy of Form BCC must be uploaded to MassTaxConnect with this application.

On this \_\_\_\_\_ day of \_\_\_\_\_ before me, the undersigned notary public, personally appeared

\_\_\_\_\_, provided to me through satisfactory evidence of identification, which was \_\_\_\_\_, to be the person whose name was signed above, and who swore or affirmed to me that the private financial assistance specified in line 1 above has been provided.

Signature of notary public

Date of expiration of commission

## Form BCTA Instructions

### Extension of Brownfields Tax Credit

The Brownfields Tax Credit, previously scheduled to expire on August 5, 2023, has been extended for five additional years. To qualify for a brownfields tax credit, a taxpayer must "commence and diligently pursue" the relevant environmental response action(s) on or before August 5, 2028, and incur net response and removal costs prior to January 1, 2029.

### What is the Brownfields Credit?

Non-profit organizations and taxpayers subject to tax under MGL chs 62 and 63 are allowed a credit for incurring eligible costs to remove oil or hazardous materials on property the taxpayer owns or leases for business purposes and which is located within an economically distressed area. See MGL ch 62, § 6(j) and MGL ch 63, § 38Q. In general, the amount of the credit will be either 25% or 50% of the "net response and removal costs" as that term is defined in M.G.L. c. 21E, § 2, depending upon whether an activity and use limitation has been imposed. The taxpayer must "commence and diligently pursue" the relevant environmental response action(s) on or before August 5, 2028 and incur net response and removal costs prior to January 1, 2029. See TIR 23-12 for more information.

### Transfer, sale or assignment of the credit

A taxpayer or non-profit organization intending to transfer, sell, or assign a Brownfields credit (the "transferor") must submit to the Department a statement describing the amount of the Brownfields credit eligible for such transfer, sale or assignment. The transferor must also provide appropriate information so that the Brownfields credit can be properly allocated. The Department will issue a certificate to the transferee reflecting the amount of the Brownfields credit received. The transferee must attach the certificate to each tax return in which the Brownfield credits are claimed. §§ 50 and 64 of ch 123 of the Acts of 2006.

The required documentation that must be provided for DOR to execute the transfer of the credit between the transferor and the transferee are the following: Original Certificate issued by the Department of Revenue, and a completed Form BTCA that is signed by the transferor acknowledging the sale of the credit. **Note:** POA must get transferor signature for seller acknowledgment prior to signing the Declaration section and submitting the request for sales.

For entities that are Partnerships and/or S-Corporations and transferring the credit to the members, a Form BTCA must be completed for each member with their apportioned credit. Seller acknowledgment does not need to be completed; only Declaration must be signed by General Member.

**Compliance.** The Brownfields credit can only be claimed after the transferor has achieved and maintained a permanent solution or remedy operation status. Prior to claiming the credit, the transferor must file a response action outcome statement or remedy operation status submittal with the Department of Environment Protection. The Department will not recognize the transfer, sale or assignment of a Brownfields credit prior to the date of compliance with all the requirements of MGL ch 62, § 6(j), MGL ch 63, § 38Q, MGL ch 21E and the Massachusetts Contingency Plan set out in 310 CMR 40.00.

**Recapture.** If a transferor of any Brownfields credit ceases to maintain the remedy operation status or permanent solution in violation of the Massachusetts Contingency Plan prior to its sale of the property or termination of its leasehold interest, the transferor will be subject to recapture and any Brownfields credit sold will be recaptured as taxes due from the transferor in the year of such failure to maintain the remedy operation status or permanent solution.

### Certificate number

Enter the certificate number issued by the Massachusetts Department of Revenue for the Brownfields credit that is being transferred.

### Certificate expiration date

Enter the certificate expiration date for the Brownfields credit that is being transferred.

### Amount of Brownfields Credit to be Transferred

**Section 1.** Enter the total amount of Brownfields credit being transferred.

**Section 2.** Enter the amount paid by the transferee for the Brownfields credit.

**Line 1.** Enter the amount of Brownfields credit eligible for transfer (amount on line 1 of Form BCC unused by the taxpayer or transferor).

Questions or concerns relating to the Brownfields Credit Transfer Application should be directed to the Brownfields Credit Unit at 617-887-6978.