

CAUTION:
**This tax return must
be filed electronically.**

Paper versions of this return
will not be accepted.

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule H Investment Tax Credit**2025**

Type of corporation. Fill in one oval:

- ☐ Classified manufacturer ☐ Agriculture ☐ Commercial fishing
☐ Research and development (R&D). If R&D corporation, complete line 1.

PART 1. CALCULATION OF CURRENT-YEAR INVESTMENT TAX CREDIT GENERATED**1** Receipts tests for R&D corporations. Enter only receipts assignable to Massachusetts.

- a. Total receipts 1a

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- b. Receipts from R&D included in 1a 1b

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- c. Percent of revenues derived from R&D. Divide line 1b by line 1a 1c

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- d. Describe R&D category _____

2 List all qualified depreciable property (owned or leased) located in Massachusetts by Schedule A category.

- a. Total cost of qualified buildings 2a

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- b. Total cost of qualified machinery taxed locally 2b

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- c. Total cost of qualified machinery not taxed locally 2c

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- d. Total cost of qualified equipment 2d

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- e. Total cost of qualified fixtures 2e

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- f. Total cost of qualified leasehold improvements taxed locally 2f

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- g. Total cost of qualified leasehold improvements not taxed locally 2g

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- h. Total cost of qualified other fixed depreciable assets 2h

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3 Total cost of eligible properties. Add lines 2a through 2h. 3

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4 Total U.S. investment tax credit and U.S. basis reduction 4

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5 Amount eligible for Massachusetts Investment Tax Credit (ITC). Subtract line 4 from line 3 5

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6 Available current-year ITC. Multiply line 5 by .03 6

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7 Amount of credit reduction for assets placed in service during current year but no longer qualified at year end 7

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8 Net current year investment tax credit generated. Report this amount on Schedule CMS. 8

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Note: Enclose a statement with the return if any credits have been converted from expiring to non-expiring. See instructions.

See TIRS 16-9 and 21-9 for more information.

File Only.

Paper returns will not be accepted.