



Massachusetts Department of Revenue
Certificate LIHC
Low-Income Housing Credit Allotment

2026

For calendar year 2026 or taxable year beginning		and ending	
Name of recipient	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
Name of project owner	Federal Identification number		
Street address			
City/Town	State	Zip	Phone number

Taxpayer's credit share

This statement is issued by the owner of a project that is eligible to claim the Massachusetts Low-Income Housing Credit (LIHC) to each recipient to whom the owner has allocated a portion of the LIHC in accordance with the organizational documents governing the owner. The recipient should enter the amount of the credit being received from the project on the LIHC line of the appropriate tax return. Retain this statement with your records.

Allotment information

- 1** Amount of allotment credit **1**
- 2** Date of filing of Election of Early Tax Credit (if applicable) _____