



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

2026

For calendar year 2026 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.**