



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