



Massachusetts Department of Revenue
Individual Certificate HRC
Historic Rehabilitation Credit

2026

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

Certificate Number

Certificate number issued by Massachusetts Historical Commission

Allotment Amount

Amount of allotted credit.

Distribution to Partners, Members or Owners

The owner of a project that is eligible to claim the Historic Rehabilitation Credit issues this Individual Certificate HRC. If the owner of the project distributes or assigns any portion of the credit to its partners, members or owners, the project or owner must complete an Allotment HRC Historic Rehabilitation Credit Summary. In addition, the project or owner must fill out and provide to each such partner, member or owner, an Individual Certificate HRC, Historic Rehabilitation Credit, indicating the amount of the individual credit distributed or assigned.

Tax Return Filing

Partners, members or owners receiving an Individual Certificate HRC, must file copies of such certificate and copies of the attendant Project Certificate and Allotment HRC Historic Rehabilitation Credit Summary with their Massachusetts tax return.

Department of Revenue Filing

The project or owner must file a copy of the Project Certificate issued by the Massachusetts Historical Commission, and copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC, with the Department of Revenue. Mail to **Massachusetts Department of Revenue, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn. Historic Rehabilitation Unit.**