



**Massachusetts Department of Revenue**  
**Transfer LIHC**  
**Low-Income Housing Credit Statement**

**2026**

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

**Transfer Information**

**1** Total amount of credit being transferred..... **1**

**2** Year(s) credit was earned by transferor \_\_\_\_\_

The undersigned is electing to make a transfer of the Massachusetts low-income housing credit and is notifying the Department of Revenue of this election pursuant to 760 CMR 54.13(4). A copy of this statement should be attached to the transfer contract. A copy of this statement must also be submitted to the Department of Revenue. Mail to **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn. Low-Income Housing Unit.**

Signature of transferor	Date
Name of contact person	Telephone number