



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