



**Massachusetts Department of Revenue  
Transfer/Sale HRC  
Historic Rehabilitation Credit Certificate**

**2026**

<b>For calendar year 2026 or taxable year beginning</b>		<b>and ending</b>	
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		
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 . . . . .

**Transfer/Sale Information**

Total amount of credit being transferred . . . . .

The undersigned is electing to make a transfer/sale of the Massachusetts historic rehabilitation credit and is notifying the Department of Revenue (DOR) of this election pursuant to 830 CMR 63.38R.1(7). A copy of this certificate should be attached to the proposed transfer contract and filed with DOR prior to the transfer. If the executed contract and/or transfer amounts differ from the original filing submitted to DOR, the transferor must submit a copy of the executed contract and amended Transfer/sale HRC to DOR within 30 days of the completed transfer. See 830 CMR 63.38R.1(7)(c) for transfer contract requirements.

Signature of transferor	Date
Name of contact person	Telephone number

**Transfer or Sale Filing Requirements**

This Transfer/Sale HRC, Historic Rehabilitation Credit Certificate, is issued either by the original recipient of the Historic Rehabilitation Credit, or by a transferee recipient of the credit. 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**

Transferees receiving this Transfer/Sale HRC, Historic Rehabilitation Credit Certificate, must file a copy of such certificate and a copy of the attendant Project Certificate with their Massachusetts tax return. In addition, if applicable, copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC must also be filed with their Massachusetts tax return.

**Department of Revenue Filing**

The transferor must file a copy of the Project Certificate issued by the Massachusetts Historical Commission, and a copy of this Transfer/Sale HRC, Historic Rehabilitation Credit Certificate and transfer contract with the Department of Revenue. In addition, if applicable, copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC, must also be filed with the Department of Revenue. Mail to **Massachusetts Department of Revenue, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn. Historic Rehabilitation Unit.**