

**APPLICATION
CRANBERRY BOG RENOVATION TAX CREDIT PROGRAM
CALENDAR TAX CREDIT YEAR**

2027

Application Due Date: September 21, 2026

Please be sure to review the *Massachusetts Cranberry Bog Tax Credit program/Rules and Instructions* for additional guidance, posted on the EEA website at <https://www.mass.gov/info-details/cranberry-bog-renovation-tax-credit-program>

This is an application for a future cranberry bog renovation project where work begins no earlier than October 1, 2026, and will be completed no later than December 31, 2027. We recognize that the expenses and proposed work you provide here are planned, and that they are subject to change or even elimination. Please provide the best estimates you can for all components of the project. You may add, eliminate or modify those components in the future.

Note that by submitting this application, you are not obligated to carry out the proposed renovation. Plans and projects are always subject to change. We do ask that the application be submitted in good faith for an intended project, but you may decline the approval if need be and are under no further obligation.

Please also note that although the Regulations outline a process for all initial applications to go through a “lottery” procedure for selection, we do not anticipate there being a need for that procedure. If we receive more than \$2 million worth of tax credit request by the above due date, we will exercise that lottery process. But the application requests have usually been well below that amount, so we don’t expect them to reach that threshold. This also means that applications can be submitted after the due date shown above and still be eligible for approval.

Application Submission Instructions

Applications can be submitted anytime, but in order to be eligible for a possible “lottery,” applications are due by September 21, 2026. This application form is available at the EEA website and must be completed in its entirety. Once completed, the entire application

must be either emailed to Thomas.anderson@mass.gov or a hard copy mailed to the Massachusetts Executive Office of Energy & Environmental Affairs. Applications that are sent by fax will NOT be accepted for consideration.

- Applications may be sent via either:

- Email to: thomas.anderson@mass.gov
- Hard copy sent by mail or hand delivered to:

Cranberry Bog Tax Credit Program – DCS
Attn. Tom Anderson
Executive Office of Energy & Environmental Affairs
100 Cambridge St., 10th Floor
Boston, MA 02114

Agricultural Operation Information

Operation and/or Applicants Name: _____

Legal Structure: Sole Proprietor _____ Corporation _____ Partnership _____

LLC _____ S-Corp _____ Other _____

Secretary of State's Corporate ID Number: _____

(NO SS#s)

Mailing address: _____

City, State, zip: _____

Phone: _____

We are a cranberry grower as identified in
Massachusetts General Laws Chapter 128. Sec. 1A: Yes _____ No _____

My operation has a written conservation plan (or equivalent) within the last five years from NRCS, CCCGA, MACD or similar certified farm planner for the land on which the renovation is proposed.

Yes: _____ No: _____

Contact Person

Name: _____

Title/authority
within operation: _____

Phone: _____

Email: _____

Bog Renovation

Bog name/ID: _____

Acreage: _____

Address/loc. _____

Is this acreage rented or leased? _____

Bog Renovation cont.

Is this renovation located within an area covered by an Agricultural Preservation Restriction?

Yes: _____ No: _____ If yes, please explain

I or this operation have applied for or been granted, financial assistance in the form of a grant from NRCS, MDAR, or other funding source for this renovation.

Yes: _____ No: _____

If yes, please identify the grant, amount and status of award.

Attach a map of bog and the surrounding area. Please label the bog being renovated and the bogs and structures around it.

Bog Renovation Project Description

Overview: Please briefly describe the components of this renovation project including new sand, leveling, irrigation improvements, water control structures, new vines, etc.

Production benefits: For the acreage being renovated, please describe general current production levels and expected long-term projected production levels as a result of this renovation.

Environment benefits: Describe any environmental benefits of this work including water conservation/efficiency, energy savings, waterway improvements, etc.

Please list any state, local or federal permits or approval that will be necessary for you to implement this project and the status of them.

Renovation Plan Documents and Supplier Estimates:

With any large-scale renovation project like this, there are plans developed for both site work and for the materials needed. Please include in your application package all planning documents related to the project. This should include the components listed below.

Site plan showing existing and proposed borders of planned renovation.	
Your Bog Irrigation Plan. This should show the on the ground diagram of the instillation and show the estimations on piping required, heads, connections, pumps, etc. Include the written <i>Estimate</i> from your supplier showing the Items, Quantity, Description, cost per item and total cost estimate.	
Locus map	
Estimate from your nursery supplier on # plants, density and cost for this renovation (Is there a Royalty on this variety? That is eligible for the tax credit.)	
Estimate for earthmoving work associated with this renovation	
Estimate for sand quantity and cost associated with this renovation	
Any other written supplier estimates for work that you will be requesting to be included as a “Qualified Renovation Expense.”	

Qualified Renovation Expenditure Budget:

Use the following table to provide us the entire budget of expected costs for this project. The breakdown of line items should roughly correspond to the different supplier invoices and receipts that you will be submitting in order to document proof of services and payments. (i.e. sand, irrigation supplies, vines, royalty, planting, grading work, etc.) We recognize that this is a preliminary budget and that costs may be revised during implementation and construction.

A Qualified Renovation Expenditure means a cost for services or goods directly incurred in connection with a Qualified Renovation of a Cranberry Bog.

	Qualified Renovation/Description		Cost
Total \$			

Amount of Anticipated Tax Credit:

Please state what you anticipate will be your total Cranberry Bog Renovation Tax Credit for this application. Again, we recognize that this is an estimate and may be revised later.

(Anticipated) Total Cranberry Bog Tax Credit:

\$

7. Attestation:

By signing this application, you attest that to the best of your knowledge, all statements herein are accurate and true. By signing this application, you give permission to have a site visit by EEA staff which may be necessary before a funding decision is made. All site visits will be arranged with you in advance.

Signature

Date

Print Name