

## Appendix 7. Transferable and Refundable Tax Credits

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/transferable-refundable-credits/>

This link includes the following:

- Tax Credit Programs That Are Subject to Reporting Requirements of Chapter 131 of the Acts of 2010 (PDF format)
- Tax Credit Programs That Are Subject to Reporting Requirements of Chapter 131 of the Acts of 2010 (Excel format)