

**APPLICATION
CRANBERRY BOG TAX CREDIT PROGRAM
CALENDAR TAX CREDIT YEAR
2022**

This application is for cranberry bog renovation work that began no earlier than January 1, 2022, and for work completed no later than December 31, 2022. The entire Cranberry Bog Tax Credit for this work will be payable via a calendar 2022 credit.

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

Application Submission Instructions

This application form is available at the EEA website and must be completed in its entirety. Once completed, the application form must be either emailed to thomas.anderson@mass.gov or a hard copy mailed or hand-delivered to the Massachusetts Executive Office of Energy & Environmental Affairs at the address below. Applications that are sent by fax will NOT be accepted for consideration. If you do send it via USPS mail, please email Thomas Anderson to let him know it is coming and to be sure it is received.

Applications received by January 31, 2023 are eligible for the "lottery selection process", as explained in the regulations. This process has been put in place as a contingency in order to accommodate a situation whereby there are more request for tax credit funds than are available. The lottery will reserve funding to applications as they are selected. Applications received after January 31, 2023 will be reviewed and if funding is still available, will be able to reserve funding on a first come, first serve basis.

- 2022 Applications must be received by email or at the Boston office address by January 31, 2023 in order to be included in the 2022 random lottery selection of projects.
- Applications may be sent via either:

- Email to: thomas.anderson@mass.gov or Denise.pires@mass.gov

Regular mail to:

Cranberry Tax Credit

Attn. Tom Anderson/Denise Pires

Executive Office of Energy & Environmental

Affairs 100 Cambridge St., Suite 900

Boston, MA 02114

1. General Information (For project work done from 1/1/2022 - 12/31/2022)

Entity/Indv. Applying:

Operation Name:

Legal Structure:

☐ Sole Proprietor ☐ Corporation ☐ Partnership ☐ LLC ☐ Other _____

Mailing Addr:

Phone:

Contact Person(CP):

CP Phone:

CP Email:

Bog Name/Designation:

Bog Address/Location:

Renovation Acres

Renovation property rented or leased?

Who is the owner of the property?

What year does the lease end?

Do you have the lease in writing?

I am a cranberry grower as identified in Massachusetts General Laws Chapter 128, Sec. 1A: ☐ Yes ☐ No

How many years have you been farming on this property?

Do you anticipate any major modifications on your farm within the next three years?

☐ Yes ☐ No

If yes, please check the appropriate box(es)

☐ Business Structure
☐ Retirement

☐ Operation Type
☐ Sale

☐ Expansion
☐ Subdivide
☐ Diversification

Farm Purpose

☐ Primary Enterprise ☐ Secondary Enterprise

2. Agricultural Operation Details

(For project work done from 1/1/2022 - 12/31/2022)

Acreage:

Owned

Leased

In Production

3. Involvement with Other Programs

(For project work done from 1/1/2022 - 12/31/2022)

My operation has an agricultural preservation restriction (APR)

☐ Yes ☐ No

This project will be implemented on APR Restricted Land

☐ Yes ☐ No

This project required a Certificate of Approval (COA) from the APR Program

☐ Yes ☐ No

Year the APR was recorded

Recording info book/page/doc#?

My operation has a written and updated conservation plan (or equivalent) within the last 5 years, from MACD/NRCS for the land where this project is proposed?

☐ Yes ☐ No ☐ N/A

Year Conservation Plan was Created:

My operation applied for financial assistance through an NRCS, MDAR or other funding program for this project?

☐ Yes ☐ No

If Yes, program/date/contact:

4. Project Details

For project work done from 1/1/2022 - 12/31/2022

Project Title: Concisely describe the project in 15 words or less

4A. Overview of Business:

Please provide a brief description of your current cranberry operation and your background in cranberry production.

4B. Project Overview

Please describe your project including acreage renovated, general current production levels and long-term projected production levels by implementing these renovations. This is for project work done between 1/1/2022 and 12/31/2022

4C. Environmental Benefits:

If your project has environmental benefits, please describe them. For example, anticipated water conservation benefits, energy savings, reduction in fuel use, etc. Where possible please quantify these benefits (examples: water savings, greenhouse gas reductions, fuel use reductions).

4D. Design and Installation:

Please describe the design and installation of your project. Note any traditional or innovative approaches planned to this bog renovation. Explain how the project follows relevant UMass Cranberry Station Best Management Practice (BMP) guides or otherwise. If you have a design for the project, please include it as an attachment or provide a project plan/map indicating where all the renovation work and structures will be installed.

4E. Sustainability & Productivity

Please describe how this project will improve agricultural productivity within your cranberry operation.

4F. Maintenance

Please describe how the project will be maintained for maximum longevity and functionally. Note any planned post-construction management.

4G. Contingencies & Permits:

Please list any state, local, or federal permits or approvals that were necessary for you to implement this project and their status.

4H. Timeline:

Provide a detailed project schedule of what work was done, and when during calendar 2022.

5. Qualified Renovation Expenditure Budget:

The Cranberry Bog Tax Credit Program will provide refundable tax credits to applicants for 25% of Qualified Renovation costs, for up to \$400,00 in total cost. That translates into a maximum tax credit of \$100,000 for \$400,000 in documented costs. Use the following table to provide a budget of the expected/incurred costs of this project. The breakdown of line items should closely correspond to the invoices and receipts that will be submitted to document proof of payments.

A Qualified Renovation Expenditure means an expenditure or cost directly incurred in connection with a Qualified Renovation of a Cranberry Bog.

These line items are for work and expenses that were incurred between project dates of 1/1/2022 and 12/31/2022.

	Qualified Renovation/Description	Unit desc. (acres/feet/ volume?)	Total Number of Units	Cost/Unit	Total Cost
Total Project Costs:					\$ _____

6. Amount of Anticipated Tax Credit:

Please state what you anticipate will be your total CTCY Cranberry Bog Tax Credit for this application. Please note the final tax credit determination will be based on approved expenditures.

(Anticipated for this 2022 project) Total Cranberry Bog Tax Credit:

\$

7. Attestation:

By signing this application, you attest 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