

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

2023

This application is for cranberry bog renovation projects that begin no earlier than October 1, 2022 and that will be complete not later than December 31, 2023. The entire Cranberry Bog Tax Credit for the project will be payable via a calendar 2023 credit.

The intention is to allow growers to financially plan an entire project that may span two calendar years, and yet be able to claim the tax credit through one application and in only one calendar year.

This is an application for a future project. We recognize that the expenses and proposed work you provide here are planned, but that they are subject to change or even elimination. Please provide the best estimates you can for all component of the project. You may add, eliminate or modify those components at any time. Please also note that by submitting this application, you are not obligated to carry it out. 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.

Application Submission Instructions

A 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 may be 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.

Applications received by September 30, 2022 are eligible for the "lottery selection process", as outlined 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 September 30, 2022 will be reviewed and if funding is still available, will be able to reserve funding on a first come, first serve basis. **(Since funds are still available as on 1/27/23, you can still submit an application.**

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>

- 2023 Applications must be received by email or at the Boston office address by September 30, 2022 in order to be included in the 2023 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

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 ☐ Operation Type ☐ Expansion ☐ Diversification
☐ Retirement ☐ Sale ☐ Subdivide

Farm Purpose

☐ Primary Enterprise ☐ Secondary Enterprise

2. Agricultural Operation Details

Acreage:

Owned

Leased

In Production

3. Involvement with Other Programs

My operation has an agricultural preservation restriction (APR)

☐ Yes ☐ No

This project will be implemented on APR Restricted Land

☐ Yes ☐ No

This project will require 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 has 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

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 proposed project including acreage to be renovated, general current production levels and long-term projected production levels by implementing these renovations.

4C. Environmental Benefits:

If your project has proposed 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 proposed 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 proposed 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 will be necessary for you to implement this project and their status.

4H. Timeline:

Provide a detailed project schedule. Assuming successful funding, when do you expect to complete this project?

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 costs of this project. The breakdown of line items should roughly correspond to the invoices and receipts that will be submitted to document proof of payments. We recognize that this is a preliminary budget and that costs may be revised during implementation and construction. When revisions do occur, please forward that information to EEA.

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 will be incurred between project dates of 10/1/2022 and 12/31/2023. This means

	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 2023 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