Caution:

DRAFT – DO NOT FILE

This is an early release draft of a 2025 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be processed.

Massachusetts Department of Revenue

Schedule EDIP

Refundable Economic Development Incentive Program Credit 2025

For calendar year 2025 or taxable period beginning 2025 and ending

Under the provisions of the Economic Development Incentive Program (EDIP) established pursuant to MGL ch 23A, the Economic Assistance Coordination Council (EACC) may authorize taxpayers participating in certified projects to claim tax credits under MGL ch 62 § 6(g) and MGL ch 63 § 38N. Taxpayers authorized by the EACC to claim tax credits for projects certified on or after January 1, 2010 must use this schedule to claim such credits. Taxpayers seeking to claim credits for projects certified prior to January 1, 2010 must use Schedule EOAC. See TIR 10-01 for further information.

Taxpayer name	Federal Identification	Social Security number
Mailing address		
City/Town	State Zip	Phone number
Name of controlling business identified on credit certificate	Federal Identification or Social Security number	

Project type
○ CEP ○ CEEP ○ CMRP ○ CJCP ○ Projects certified after January 1, 2017

Certificate number

Part 1. Credit generated or awarded in the current year

For projects certified prior to January 1, 2017, complete lines 1 through 5. For projects certified after January 1, 2017, skip to line 11 and enter the amount authorized by the EACC for the current year. Partners and shareholders being allocated a share of credits generated by a partnership or S corporation on Schedule K-1 or SK-1, **do not complete this schedule**. Instead, complete Schedule CMS, Credit Manager Schedule.

1 Cost basis of qualified property **1**

2 Credit rate authorized by the EACC **2**

3 Tentative credit for CEP, CEEP and CMRP. Multiply line 1 by line 2 . . . . . **3**

4 Limit on authorized credit in EACC award for CEP, CEEP and CMRP **4**

5 Credit allowable as authorized by the EACC. Enter the smaller of line 3 or line 4 . . . . . **5**

Credit for certified job creation projects

Credit is allowed only for the year subsequent to the year in which the jobs are created. See TIR 14-13.

6 Number of new jobs created **6**

7 Credit rate for new jobs authorized by the EACC **7**

8 Tentative credit for certified job creation projects. Multiply line 6 by line 7 . . . . . **8**

9 Limit on authorized credit in EACC award. Not more than $1,000,000 . . . . . **9**

10 Credit allowable for the certified jobs creation project. Enter the smaller of line 8 or line 9 . . . . . **10**

Part 2. Credit available from the current taxable year

11 Total credit available. Combine lines 5 and 10 . . . . . **11**

12 Refundable credit. Not more than line 11. Enter this amount on Schedule CMS, together with the certificate number issued by the EACC **12**