Caution:

DRAFT – DO NOT FILE

This is an early release draft of a 2026 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be processed.

Massachusetts Department of Revenue

Form 121A

Urban Redevelopment Excise Return

2026

Massachusetts General Laws, Chapter 121A, section 10, as amended for the calendar year 2026.

Name of taxpayer | Federal Identification number

Street address

City/Town | State | Zip | Phone number

Present location of principle office in Massachusetts

Name of project | DOR Project Identification number

Project address

City/Town | State | Zip | Phone number

Fill in if:

○ Amended return (see "Amended Return" in instructions) ○ Final return ○ Amended return due to IRS BBA Partnership Audit

Fill in if:

○ Initial return ○ Name change ○ Address change

1 Fill in if:

○ Corporation ○ Individual ○ Trust ○ Partnership ○ Other (see instructions)

2 Date of charter or organization (mm/dd/yyyy) | **3** Date of project approval (mm/dd/yyyy) | **4** Date of project completion (mm/dd/yyyy)

5 Taxpayer's books are in the care of | Title

6 Fill in if the federal government has changed your taxable income for any prior year which has not yet been reported to Massachusetts. If filled in, report changes by filing an amended return for each year not reported. ○

7 Fill in if any governmental unit has made any payments to or on behalf of any tenant of the taxable entity which are in addition to such payments actually made by such tenant. ○

Enter total amount of these governmental payments . . . . . **7** [ ]

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Declaration

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return and enclosures are true, correct and complete.

Signature of appropriate corporate officer (see instructions) | Phone number | Date

Signature of paid preparer | PTIN/ Employer Identification number | Address | Date

Name of taxpayer | Federal Identification number

Computation of excise. Use whole dollar method.

1a	Gross income from all sources in 2026 (see instructions)	**1a**	
1	Multiply line 1a by .05 (5%)	**1**	
2a	Fair cash value of owned and leased real and tangible personal property exempt from local taxation as of January 1, 2027, as certified by assessors	**2a**	
2	Multiply line 2a by $10 per $1,000	**2**	
3	Total. Add lines 1 and 2	**3**	
4	Assessed valuation of line 2a property for last three years it was subject to local taxation (less abatements).		
4a	Date **January 1,**	**4a**	
4b	Date **January 1,**	**4b**	
4c	Date **January 1,**	**4c**	
4d	Three-year total. Add lines 4a through 4c	**4d**	
5	Three-year average assessed valuation. Divide line 4d by three	**5**	
6	Enter line 5 or line 2a, whichever is smaller	**6**	
7	Minimum excise. Fiscal year 2027 local tax rate (see instructions) ____ per $1,000 x line 6 =	**7**	
8	Excise due. Enter line 3 or line 7, whichever is larger	**8**	
9	Voluntary contribution for endangered wildlife conservation	**9**	
10	Excise due plus voluntary contribution. Add lines 8 and 9	**10**	
11	Previous payments made	**11**	
12	Excess payment to be refunded. Subtract line 10 from line 11	**12**	
13	Balance due. Subtract line 11 from line 10	**13**	
14	Penalty	**14**	
15	Interest on unpaid balance	**15**	
16	Total payment due at time of filing. Add lines 13 through 15	**16**	

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