Caution:

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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

Schedule LP

Credit for Removing or Covering Lead Paint on Residential Premises

2026

Name(s) as shown on Massachusetts Form 1, 1-NR/PY or 2 | Social Security number(s)

Part 1. Interim control deleading. Attach letter(s) of interim control.

1a Address of Massachusetts unit under an emergency lead management plan. Include unit or apartment number, if applicable.

1b. License number of risk assessor	1c. Date of compliance or payment, whichever is later	1d. Total cost of qualified interim control measures	1e. Enter 50% of col. d	1f. Enter the lesser of col. e or $1,000

2a Address.

2b	2c	2d	2e	2f

3a Address.

3b	3c	3d	3e	3f

4 Total amounts qualifying for interim control deleading. Add all amounts in col. f. **4**

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Name(s) as shown on Massachusetts Form 1, 1-NR/PY or 2 Social Security number

Part 2. Full compliance deleading. Attach letter(s) of compliance.

1a Address of Massachusetts unit deleaded. Include unit or apartment number, if applicable.

1b. License number of inspector of final deleading	1c. Date of compliance or payment, whichever is later	1d. Total cost of qualified lead removal or covering measures	1e. Total cost or $3,000, whichever is less	1f. Subtract from col. e any entry in Part 1, col. f or any entry from 2019 through 2025 of Sch. LP, Part 1, col. f

2a Address.

2b	2c	2d	2e	2f

3a Address.

3b	3c	3d	3e	3f

4 Total amounts qualifying for full compliance deleading. Add all amounts in col. f **4**

Part 3. Current year credit

5 Total Lead Paint Credits for this year. Add Part 1, line 4 and Part 2, line 4 . . . . . **5**

6 Enter unused credits from prior year (from 2025 Schedule LP, line 11, col. c) **6**

7 Massachusetts Lead Paint Credit available this year. Add lines 5 and 6 . . . . . **7**

8 Total tax from return (Form 1, line 28; Form 1-NR/PY, line 32; or Form 2, line 41) less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any. Not less than 0. See instructions **8**

9 Massachusetts Lead Paint Credit allowable this year (smaller of lines 7 or 8). Enter here and on **Schedule CMS**. You must enclose Schedule LP with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax **9**

Part 4. Unused Lead Paint Credit carryover

10 Complete only if line 7 is greater than line 8, or if you have unused credits from prior years.

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available Subtract col. b from col. a	
			Amount	For
2020	(2025 Sch. LP, line 11, col. c)			2027
2021	(2025 Sch. LP, line 11, col. c)			2027-2028
2022	(2025 Sch. LP, line 11, col. c)			2027-2029
2023	(2025 Sch. LP, line 11, col. c)			2027-2030
2024	(2025 Sch. LP, line 11, col. c)			2027-2031
2025	(2025 Sch. LP, line 11, col. c)			2027-2032
2026	(2026 Sch. LP, line 5)			2027-2033
11 Totals				

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General Information

What Is the Lead Paint Credit?

The Lead Paint Credit is a credit provided for covering or removing materials on residential premises in Massachusetts that have been established as containing dangerously high levels of lead. The credit for each residence is equal to the cost of the deleading expenses, or $3,000, whichever is less. In addition, a credit for interim controls — abatement measures taken pending complete deleading — is allowed for up to $1,000 per residence. This $1,000 amount applies toward the $3,000 limit.

What Kinds of Properties Qualify for the Lead Paint Credit?

Only "residential premises" qualify for the lead paint removal credit. Among the residential premises that qualify for the credit are:

- single family homes;
- individual units in an apartment building;
- condominium units; or
- individual units in multi-family homes.

Which Taxpayers Are Qualified to Take the Credit?

The credit may only be claimed by the owner of a residential premise.

What If My Lead Paint Credit Originated from a Pass-Through Entity?

If this credit originated from a pass-through entity, for example, a partnership, omit Parts 1 and 2 and begin completing this schedule at Part 3, line 5.

What Type of Work Is Covered by the Credit?

A tax credit is only given for work done actually deleading the contaminated areas. Deleading refers to the removal or covering of paint, plaster or other materials that could be readily accessible to children under the age of six. Only costs that are incurred for legally required deleading qualify for the tax credit.

What Are Interim Control Measures?

Interim control measures are deleading activities undertaken to address urgent lead hazards pursuant to an emergency lead management plan pending the issuance of a Letter of Compliance.

What Steps Must Be Taken to Claim the Credit?

To claim the Lead Paint Credit, the following steps must be completed:

- The residential unit must be inspected by an inspector (for purposes of full compliance) or by a risk assessor (for purposes of interim control) licensed by the Department of Public Health (Childhood Lead Poisoning Prevention Program) who establishes the presence of dangerous levels of lead.
- The contaminated areas must be deleaded or interim control measures instituted by a licensed deleader or authorized person.
- The property must be reinspected by a licensed risk assessor who issues a Letter of Interim Control or by a licensed inspector who issues a Letter of Compliance.

When Does the Taxpayer Become Entitled to the Credit?

You are entitled to claim a Lead Paint Credit in the taxable year in which compliance is certified or in the year in which the payment for the deleading occurs, whichever is later.

You must complete and enclose Schedule LP with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. Taxpayers must retain a copy of the Letter of Interim Control and/or Letter of Compliance.

What If I Am Taking the Lead Paint Credit and Another Credit On My Tax Return?

If you are taking another credit in addition to the Lead Paint Credit on your tax return, you must reduce the amount of tax reported in line 8 of Schedule LP (from Form 1, line 28 or Form 1-NR/PY, line 32 or Form 2, line 41) by any Limited Income Credit and/or Credit for Taxes Paid to Other Jurisdiction and any other credits you may be eligible for. These include, but are not limited to the Energy Credit, Economic Opportunity Area Credit, Septic Credit, Brownfields Credit, Low-Income Housing Credit, Historic Rehabilitation Credit, Film Incentive Credit, Medical Device Credit, Employer Wellness Program Credit, Farming and Fisheries Credit, Low-Income Housing Donation Credit, and Veterans Hire Credit.

Note: It is more advantageous to use the credit(s) that is going to expire first.

What If My Lead Paint Credit Is Larger Than My Tax Liability?

If the credit you derive from deleading a residential dwelling amounts to more than the amount you owe in income taxes for the year, the balance may be carried over into the next tax year. You may carry over an unused portion of the original credit for up to seven years.

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