

Executive Office of Economic Development
Massachusetts Office of Travel & Tourism | Office of Business Development
LIVE THEATER TAX CREDIT PILOT

Frequently Asked Questions

Is this program open to nonprofit theater organizations with 501c3 tax-exempt status?

Yes.

Can a nonprofit that is staging a production, but doesn't own the venue, apply?

Yes, if the production is being staged at a qualified production facility, you may apply. The applicant does not need to own the venue.

Is a nonprofit entity applying for tax credits required to provide a Department of Revenue ("DOR") Certificate of Good Standing or Corporate Tax Lien Waiver if we are not registered with DOR?

Yes. Nonprofits applying for the Live Theater Tax Credit should register with DOR using [MassTaxConnect](#). Nonprofits do not need to register for a specific tax type if it is not applicable.

Once the registration is approved, request a certificate via the following link -

<https://www.mass.gov/info-details/faqs-dor-certificate-of-good-standing-or-corporate-tax-lien-waiver>.

Where can I apply for the tax credit?

Using our Submittable.com platform, you can find the application [here](#).

Can a company apply for a tax credit for a production that ran *last* fiscal year (July 1, 2024 – June 30, 2025)?

No. The first performance date of an Eligible Theater Production must occur no earlier than July 1st, 2025.

Can an Eligible Theater Company submit an application for a theater production that will occur in 2026? Yes. However, productions scheduled for the year in which the application is received may be prioritized.

Can you apply for more than one performance in a calendar year?

MOTT will not issue an initial certificate to an applicant for more than one Eligible Theater Production per year or to multiple applicants for the same Eligible Theater Production.

Is there a minimum production budget that must be reached to qualify for a potential tax credit?

The applicant must incur at least \$100,000 of Eligible Production Costs in Massachusetts for the production.

Can multiple productions that constitute a "production season" count as one production to meet the spending threshold?

No. The \$100,000 minimum is for singular productions.

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Do facility expenses count as eligible costs? For example, a portion of electricity costs for the weeks of production (rehearsals and performances) and cleaning expenses for those weeks, as well?

Yes, facility expenses qualify as operating costs.

Do full-time staff count toward payroll costs?

Yes, however, payroll expenditures must be directly attributable to the Eligible Theater Production and are limited to the first \$100,000 of salaries, wages, fees and other compensation to each employee from sources within the Commonwealth.

What types of expenditures are eligible for Live Theater Tax Credits?

- Eligible applicants may receive a tax credit award based upon certain Eligible Production Costs the applicant incurs in Massachusetts in an amount up to (not to exceed) the sum of: 35% of payroll costs
- 25% of production and performance expenditures
- 25% of transportation costs

Please see the [2025 Massachusetts Live Theater Tax Credit Program Request for Proposals](#) for further details of what qualified as an Eligible Production Costs. Please be advised, applicants will need to provide a detailed estimate of these costs in the application, submitted as a [“Massachusetts live Theater Tax Credit Production Budget.”](#)

Is there any chance that eligibility will be expanded to theatres smaller than 175 seats?

The 175-seating capacity threshold is established by the Live Theater Tax Credit authorizing statute (see the definition of “Qualified Production Facility” in M.G.L. c. 62 Section 6(ff)(1) and c. 63 Section 38QQ(a)), so there is no opportunity at this time to reduce that amount.

Will final certificates and eligibility amounts be issued on a rolling basis (as cost accounting, etc. comes in), or will all those decisions be made at the end of the program year, after all reporting is done?

Yes. Once the final performance is completed, recipients will have 6 months to submit a Cost Accounting Report and Economic Impact Report. Upon review and approval, MOTT will issue a Final Certificate authorizing the recipient to claim the tax credit.

Will the Live Theater Tax Credit Pilot Program will be offered annually, or is this a one-time application?

2025 is the first year of a 5-year program. MOTT anticipates offering the tax credit on an annual basis within that time frame. The total amount of Live Theater Tax Credits available is \$7,000,000 per year.

Does this tax credit only apply to theater productions, or does it also apply to live concerts or musical performances?

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To be eligible, the production must be a live-stage musical theater, dance or theatrical production that uses a written script and is performed multiple times a week for at least one week.

If we are not awarded a credit, will we be notified?

Yes. We will notify all applicants in writing whether they are awarded a tax credit or not.

How quickly will we receive the credit?

Once the Cost Accounting Report and Economic Impact Report is reviewed and approved, MOTT will issue a Final Certificate authorizing the recipient to claim the tax credit.

You can find more information on our [Live Theater Tax Credit](#) webpage.

For additional questions, please contact us at the following email address:

livetheatercredit@mass.gov