



Commonwealth of Massachusetts
Executive Office of Economic Development

The Massachusetts Vacant Storefront Program (MVSP) *Grantee Guidance Handbook*





SUBMITTABLE TAX CREDIT APPLICATION OVERVIEW

The Massachusetts Vacant Storefront Program is now accepting Tax Credit Applications on Submittable.

- The **MVSP Tax Credit Application** is available at the following link: [MVSP- Tax Credit Application](#).
- The application must be completed and submitted by the municipality, in coordination with the partnering business.
 - The partnering business is responsible for providing all required supporting documentation. Municipalities are encouraged to review the MVSP Tax Credit Application guidance for documentation standards and eligibility requirements to help ensure a complete and timely review.
- The application is to be certified by both the municipality and the business. The business is to certify on The Business Certification form, a link to this form can be found within the MVSP Tax Credit Application. The municipality is to certify by filling in the sections within the Tax Credit Application.



**Executive Office of Economic Development
Infrastructure Programs**

Welcome! Below you can find our current forms

Before you begin

- You will need to create a free Submittable account or sign in with Google or Facebook credentials to submit to these forms
- **Do not share logins**, even with colleagues and partners, as this can cause technical problems. Instead, use Submittable's [submission collaboration tool](#) to work on forms together.
- Submittable works best on Google Chrome, Firefox, and Safari. **Internet Explorer is not supported**. Please make sure you are using a supported browser
- You can **save a draft** of your work if you would like to finish filling out the form at a later date
- Before leaving your computer for an extended period, save your work and log out of Submittable entirely. **Idling for several hours can cause errors in savings your work when you begin again.**
- If anything changes with the information you submitted, please request to **edit the submission**, or if you need to make changes to your form, please **withdraw your submission** and resubmit. Applicants remain responsible for submitting any form by its required due date and time.
- We will follow-up with you about your submission by email. Please be sure to **safelist** notification emails from Submittable and check the email you used to sign up for your Submittable account regularly.

Have questions about your Submittable account?

- Check out [Submittable Customer Support](#) for how-to instructions and guides, and for answers to frequently asked user questions

Massachusetts Vacant Storefront Program Tax Credit Application

MassWorks Closeout Form [Guidelines](#)

Application Authorizations, Certifications, and Acknowledgements

APPLICATION ACKNOWLEDGEMENT

By affixing the below signatures and business certification, the municipality and occupant business hereby acknowledge and understand that the Executive Office of Economic Development (EOED) will rely on the information provided in this application to make a determination about granting the business applicant "Certified Project" status for purposes of the tax credit program. EOED reserves the right to take action against the municipality, applicant business, or any other beneficiary of the tax credits if any of the information provided is determined to be false, inaccurate, or misleading. Further, this application and all documents submitted in support thereof are subject to disclosure as public records under Massachusetts Public Records Law.

BUSINESS CERTIFICATION FORM

The occupant business is required to complete, sign, and upload a certification form.

A copy of the form can be obtained at the following link: [Massachusetts Vacant Storefronts Program \(MVSP\) | Mass.gov](#)

Upload Business Certification Here: **(required)**



Upload a file. No files have been attached yet.

Acceptable file types: .doc, .docx, .odt, .pdf, .rtf, .txt, .wpd, .wpf, .gif, .jpg, .jpeg, .png, .svg, .tif, .tiff

APPLICANT COMMUNITY AUTHORIZATION

By entering my contact information in the spaces below, I hereby certify and affirm that I am authorized to act on behalf of the municipality identified in this application, the municipality supports the submission of this application and has prepared all application information and supporting documentation with the occupant business applicant to ensure the information provided herein is true, accurate and complete to the best of my knowledge.



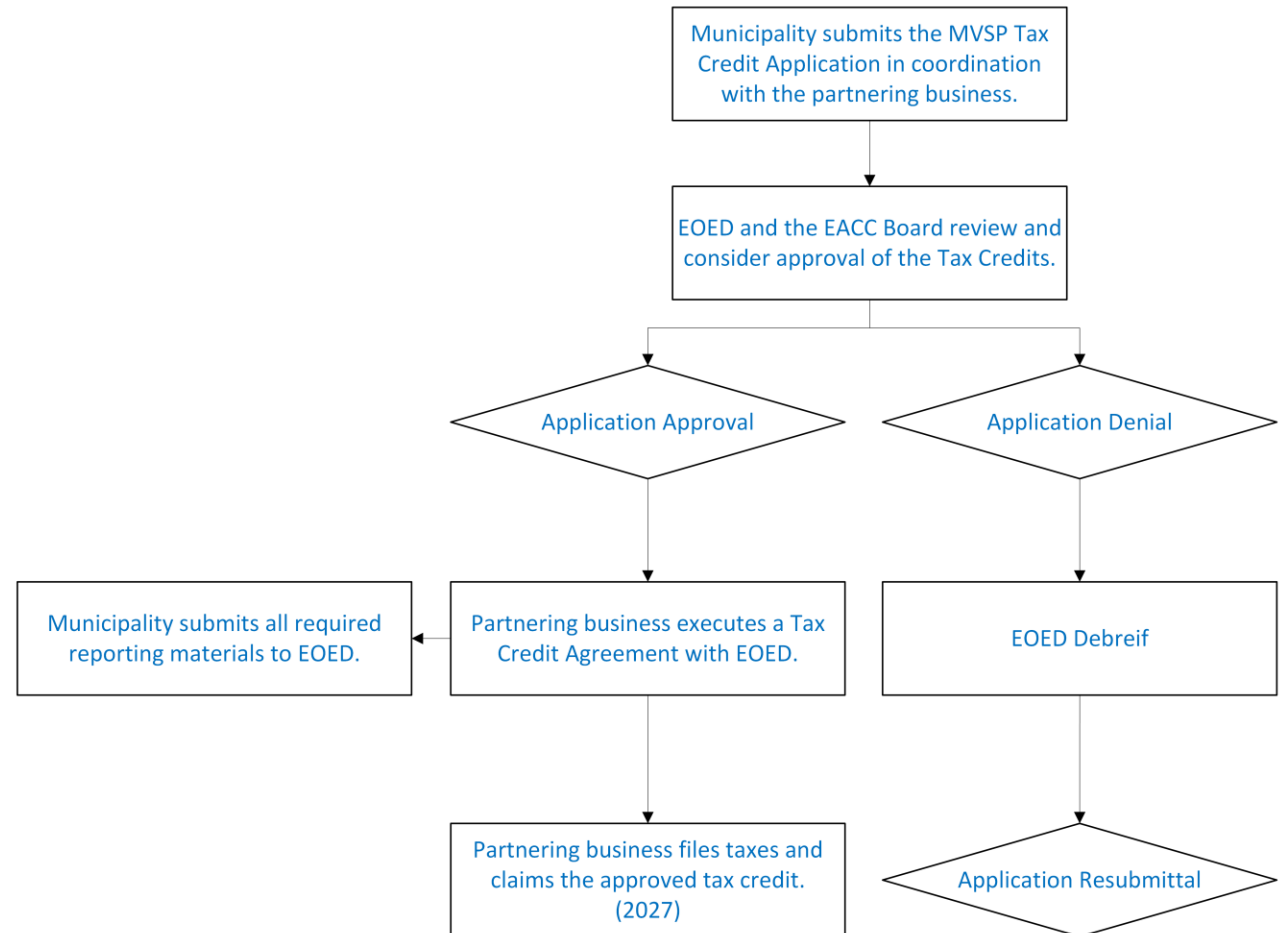
As of the FY26 MVSP award round, Tax Credit Applications are to be submitted to EOED

- The municipality is responsible for submitting the Vacant Storefront Tax Credit Application to EOED.
- The Tax Credit Application must include the following:
 - A Certificate of Good Standing from the Massachusetts Department of Revenue (DOR) and the Massachusetts Secretary of State and a Certificate of Compliance from the Massachusetts Department of Unemployment Assistance (DUA).
 - A projected date for commencement of occupancy of the storefront and a commitment by the applicant to occupy the space for a term of not less than one year.
 - If the business has been in operation for less than one year, the application must include a business plan that the municipality deems sufficient.
- EOED and the EACC Board Considers Approval of Tax Credits.
 - EOED will be responsible for vetting all tax credit applications and will determine if the application will be presented to the EACC for approval.
- EOED will coordinate the presentation of the Tax Credit Application at an EACC board meeting.

Economic Assistance Coordinating Council (EACC) Review




- The EACC convenes on a quarterly basis to review EDIP applications.
- EOED will be responsible for vetting all tax credit applications and will determine if the application will be presented to the EACC for approval. The following information will be provided to the EACC, in reviewing the Tax Credit Application, the council will consider some, if not all of the following factors:
 - The Number of jobs to be created by the business
 - The business's synergy with other downtown businesses.
 - Whether the business qualifies as a Minority- and/or Women-owned Business Enterprise (MWBE).
 - Whether the business occupancy supports the municipal goals described in the FY26 Community One Stop for Growth application.
 - The extent to which the municipality, and/ or the property owner provide a match.
- EOED will coordinate the presentation of the Tax Credit Application at an EACC board meeting.
- Further information regarding the EACC can be found at the following link: [Economic Assistance Coordinating Council \(EACC\) | Mass.gov](https://www.mass.gov/eacc)



Contracting



- Businesses awarded tax credits are required to execute a formal Tax Credit Agreement with MOBD prior to claiming any credits. The agreement outlines the total amount of tax credits authorized, the timeline for claiming the credits, and the specific performance commitments tied to the award (e.g., job creation, capital investment, or storefront activation).
- The contract also establishes reporting and compliance requirements, including documentation standards, annual or milestone reporting obligations, and audit provisions. Failure to meet the terms of the agreement may result in the reduction, suspension, or recapture of awarded tax credits.



COMMONWEALTH OF MASSACHUSETTS
MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT
ONE ASHBURTON PLACE, ROOM 2101
BOSTON, MA 02108
WEBSITE: <http://www.mass.gov/mobd>

MAURA T. HEALEY
GOVERNOR

KIMBERLEY DRISCOLL
LIEUTENANT GOVERNOR

ERIC PALEY
SECRETARY

**MASSACHUSETTS VACANT STOREFRONT PROGRAM
REFUNDABLE TAX CREDIT AGREEMENT**

This Massachusetts Vacant Storefront Refundable Tax Credit Agreement (the "Agreement") dated as of *Click or tap to enter a date.* (the "Effective Date") is made by and between the Massachusetts Office of Business Development, an office under the Executive Office of Economic Development (collectively, "EOED"), the **MUNICIPALITY** ("Municipality"), and **COMPANY NAME** ("Recipient").

WHEREAS, the Massachusetts Vacant Storefront Program was established pursuant to section 3C of said chapter 23A of the General Laws to award businesses refundable tax credits pursuant to section 3D of chapter 23A of the General Laws ("EDIP Tax Credits") to incentivize the occupancy of storefronts that have been vacant for a minimum of six months (the "Vacant Storefront Program"); and

WHEREAS, the Municipality applied through the Community One Stop for Growth for access of up to \$50,000 in EDIP Tax Credits to distribute to businesses that apply for and obtain status as a Certified Storefront Project; and

WHEREAS, Recipient applied for certification of a proposed vacant storefront project located at **BUSINESS ADDRESS** (the "Business Premises"), described further in the Vacant Storefront Program application, a copy of which is now on file with EOED (the "Application"); and

WHEREAS, on **EACC APPROVAL DATE** the Economic Assistance Coordinating Council (EACC) approved and certified the Recipient's Application to award the Recipient EDIP Tax Credits ("Certified Storefront Project"); and

NOW, THEREFORE, in reliance on the representations and warranties contained herein, the parties agree as follows:

SECTION 1. Term.

- This Agreement shall commence on the Effective Date and terminate one year from the Business Occupancy Date, unless earlier terminated or extended by EOED ("Termination Date").



Award Administration and Reporting

- The municipality is required to file an annual report with EOED.
- This report is to be submitted no later than 12/31/2026.
- The annual report can be found here: [MVSP- Annual Report Form](#)
- The municipality is also required to submit a quarterly report to EOED that captures the municipality’s efforts to recruit businesses, the amount of tax credits assigned to date, municipal match provided, map showing location of storefront utilizing tax credits, and other metrics.
- The quarterly report can be found here: [MVSP Quarterly Report](#)
- Due two weeks following the close of every quarter of the contract performance period:
 - Sept 30th, Dec 31st, March 31st, and June 30th.



COMMONWEALTH OF MASSACHUSETTS
 MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT
 ONE ASHBURTON PLACE, ROOM 2101
 BOSTON, MA 02108
 WEBSITE: <http://www.mass.gov/mobd>

ERIC PALEY
 SECRETARY

MASSACHUSETTS VACANT STOREFRONT PROGRAM
 ANNUAL REPORTING FORM

To be submitted annually by the Municipality on behalf of the Vacant Storefront Tax Award Recipient Business

Business Legal Name: _____

FEIN #: _____

Address of Business Operations: _____

Business Certificate of Occupancy Date (if unavailable, please explain): _____

Business Operations Commencement Date (if unavailable, please explain): _____

Amount and Type of Employees (FT/PT): _____

Amount and Description of Recipient Investments and Improvements: _____

Municipality Contributions: _____

Landlord Contributions: _____

Amount of Vacant Storefront Tax Credits Claimed by Business: _____

By signing below, I hereby certify and affirm that I am authorized to act on behalf of the municipality and the municipality has prepared this annual report with the business recipient to ensure the information provided herein is true, accurate and complete to the best of my knowledge.

Municipality: _____

Authorized Signatory : _____

Title: _____

Date: _____

MassWorks Reimbursement Request	Guidelines ▾	Submit
<small>Ends on Thu, Dec 31, 2026 11:59 PM</small>		
MassWorks Quarterly Report Form	Guidelines ▾	Submit
Dredging Equipment Payment Request Form		Submit
Dredging Equipment Quarterly Report Form		Submit
Coastal Dredging Closeout Form	Guidelines ▾	Submit
Coastal Dredging Quarterly Report Form	Guidelines ▾	Submit
Coastal Dredging Payment Request Form	Guidelines ▾	Submit
Inland Dredging Closeout Form	Guidelines ▾	Submit
Inland Dredging Quarterly Report Form	Guidelines ▾	Submit
Inland Dredging Payment Request Form	Guidelines ▾	Submit
Massachusetts Vacant Storefront Program Quarterly Report		Submit



MVSP Contacts



Executive Office of Economic Development

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Boston, MA 02108

(617) 788-3610

M-F 9 a.m.-5 p.m.

onestop@mass.gov

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Contract Manager

Jorge Martinez, Program Manager

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Important Links

Submittable: [Executive Office of Economic Development Infrastructure Programs Submission Manager](#)

MVSP Webpage: [Massachusetts Vacant Storefronts Program \(MVSP\) | Mass.gov](#)

EACC Webpage: [Economic Assistance Coordinating Council \(EACC\) | Mass.gov](#)



Questions?

