

Required Documents for National Guard Hiring Tax Credit

The National Guard Tax Credit application requires submission of the following documents. These documents must be dated **within 90 days of the application submission** date. Applicants should request these documents early in the process and notify staff of any issues as soon as possible.

- 1) **MA Department of Revenue Certificate of Good Standing:** The business entity applying for tax credits must submit a Certificate of Good Standing from the Massachusetts Department of Revenue for each of the businesses intending to take advantage of the state tax incentives.

For more information on the DOR Certificate of Good Standing, please visit:
<https://www.mass.gov/info-details/faqs-dor-certificate-of-good-standing-or-corporate-tax-lien-waiver>

- 2) **MA Department of Unemployment Assistance Certificate of Compliance:** The business entity applying for tax credits must submit a Certification of Compliance from the Massachusetts Department of Unemployment Assistance for each of the businesses intending to take advantage of the state tax incentives.

For more information on the DUA Certificate of Compliance, please visit:
<https://www.mass.gov/unemployment-insurance-ui-for-employers>

- 3) **Corporations Division Certificate of Good Standing:** The business entity applying for tax credits must submit a Certificate of Good Standing from Massachusetts Secretary of Commonwealth's Corporations Division for each of the businesses intending to take advantage of the state tax incentives.

For more information on the Secretary of the Commonwealth's Certificate of Good Standing, please visit:
<https://corp.sec.state.ma.us/CorpWeb/Certificates/CertificateOrderForm.aspx>

- 4) **Memorandum in Good Standing from Massachusetts National Guard Unit:** The application shall include a Memorandum in Good Standing from the Qualified Employee's Massachusetts National Guard unit stating the individual's status and date of service. Memorandum shall be obtained **no later than six (6) months** after Qualified Employee begins work. Please see this [Sample Memorandum in Good](#)

Standing.

Process to obtain a Memorandum in Good Standing:

- The Qualified Employee should request a memorandum in good standing from their unit of assignment in the Massachusetts (Army or Air) National Guard.
- The Qualified Employee (actively serving Service Member) will request this memorandum from their Unit Readiness NCO or Unit Administrative NCO.
- The Unit point of contact will verify the status of the Service Member and then provide them a document (example attached) stating that they are a member in good standing with the Massachusetts Army or Air National Guard.

- 5) **Proof of Employment:** Submit proof of employment via paystubs, or other acceptable documentation, indicating that employee is currently working and verification of dates of employment.

If the Qualified Employee is working part-time, between 18 and 35 hours per week, and attending school, the applicant must submit **Proof of Enrollment in Higher Education, vocational, or Other Acceptable Educational Program**, including the dates enrolled, via a transcript or correspondence on school letterhead verifying the status of the student.