

			Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
				Personal Income Tax						
				Exclusions From Gross Income						
			1.001	Exemption of Premiums on Accident and Accidental Death Insurance	Personal Income Tax	Exclusions From Gross Income	Employees whose employers provide accident and accidental death insurance	To provide this benefit tax-free to employees	Income security	Income security
			1.002	Exemption of Premiums on Group-Term Life Insurance	Personal Income Tax	Exclusions From Gross Income	Employees whose employers provide group-term life insurance	To provide this benefit tax-free to employees	Income security	Income security
			1.003	Exemption of Interest on Life Insurance Policy and Annuity Cash Value	Personal Income Tax	Exclusions From Gross Income	Persons with life insurance	To encourage people to obtain life insurance	Income security	Income security
			1.004	Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care	Personal Income Tax	Exclusions From Gross Income	Employees whose employers provide them with health insurance	To provide these benefits tax-free to employees	Health	Health
			1.005	Exemption of Annuity or Pension Payments to Firemen and Policemen	Personal Income Tax	Exclusions From Gross Income	Certain retired fire and police personnel or their survivors	To encourage active service of certain fire and police personnel	Income security	Income security
			1.006	Exemp. of Distributions from Certain Contributory Pension and Annuity Plans	Personal Income Tax	Exclusions From Gross Income	Retired people receiving benefits under federal and Massachusetts government pension and annuity plans and certain similar plans of other states	To encourage government service	Income security	Income security
			1.007	Exemption of Railroad Retirement Benefits	Personal Income Tax	Exclusions From Gross Income	Retired railroad workers	To encourage railroad work and to eliminate or lessen the tax burden on these recipients	Income security	Income security
			1.008	Exemption of Public Assistance Benefits	Personal Income Tax	Exclusions From Gross Income	People on public assistance	To eliminate or lessen the tax burden on these recipients	Income security	Income security
			1.009	Exemption of Social Security Benefits	Personal Income Tax	Exclusions From Gross Income	Recipients of social security benefits	To eliminate or lessen the tax burden on these recipients	Income security	Income security
			1.010	Exemption of Workers' Compensation Benefits	Personal Income Tax	Exclusions From Gross Income	Employees with work-related disabilities or their survivors	To compensate employees for work-related injuries or diseases	Income security	Income security
			1.011	Exemption of Dependent Care Expenses	Personal Income Tax	Exclusions From Gross Income	Employees and their dependents whose employers pay for or provide day care	To provide this benefit tax-free to a certain extent to employees with dependents	Employment and Social Services	Education, Training, Employment and
			1.012	Exemption of Certain Foster Care Payments	Personal Income Tax	Exclusions From Gross Income	Foster parents and their children	To encourage foster care	Employment and Social Services	Education, Training, Employment and
			1.013	Exemption of Payments Made to Coal Miners	Personal Income Tax	Exclusions From Gross Income	Coal miners or their survivors	To compensate coal miners or their survivors for work-related disabilities or death	Income security	Income security
			1.014	Exemption of Rental Value of Parsonages	Personal Income Tax	Exclusions From Gross Income	Clergy men and women	To provide housing tax-free up to the fair market value of the housing to clergy men and women	Housing	Commerce and Housing
			1.015	Exemption of Scholarships and Fellowships	Personal Income Tax	Exclusions From Gross Income	Students at educational institutions receiving scholarships or fellowships	To encourage scholastic achievement	Education and Training	Education, Training, Employment and
			1.016	Exclusion of Certain Prizes and Awards	Personal Income Tax	Exclusions From Gross Income	Recipients of prizes and awards who donate them to charities	To encourage donations to charities	Education and Training	Education, Training, Employment and
			1.017	Exemption of Cost-Sharing Payments	Personal Income Tax	Exclusions From Gross Income	Persons receiving these payments	To encourage water and soil conservation projects	Natural Resources and Environment	Natural Resources and Environment
			1.018	Exemption of Meals and Lodging Provided at Work	Personal Income Tax	Exclusions From Gross Income	Certain employers and certain of their employees	To encourage employers' provision of meals and lodging to certain employees	Commerce	Commerce and Housing
			1.019	Treatment of Business-Related Entertainment Expenses	Personal Income Tax	Exclusions From Gross Income	Businesses, their employees and their guests	With certain limitations, to encourage business-related entertainment	Commerce	Commerce and Housing
			1.020	Exemption of Income from the Sale, Lease or Transfer of Certain Patents	Personal Income Tax	Exclusions From Gross Income	Massachusetts residents holding or having applied for such patents	To encourage research and development in the areas of energy conservation and alternative energy	Energy	Energy
			1.021	Exemption of Capital Gains on Home Sale (formerly only for Persons 55 and Over)	Personal Income Tax	Exclusions From Gross Income	Taxpayers selling a principal residence	To promote home ownership	Housing	Commerce and Housing
			1.022	Nontaxation of Capital Gains at Death	Personal Income Tax	Exclusions From Gross Income	Decedents, their estates and their survivors	To lessen the tax burden at death	Commerce	Commerce and Housing
			1.023	Exemption of Interest from Massachusetts Obligations	Personal Income Tax	Exclusions From Gross Income	Holders of Massachusetts bonds	To encourage the acquisition of Massachusetts bonds	Community Development	Community and Regional Development
			1.024	Exemption of Benefits and Allowances to Armed Forces Personnel	Personal Income Tax	Exclusions From Gross Income	Armed Forces personnel	To encourage and reward military service	Veterans' Benefits	Veterans' Benefits and Services
			1.025	Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits	Personal Income Tax	Exclusions From Gross Income	Armed Forces personnel	To encourage and reward military service	Veterans' Benefits	Veterans' Benefits and Services
			1.026	Exemption of Military Disability Pensions	Personal Income Tax	Exclusions From Gross Income	Retired military personnel with disability pensions	To encourage and reward military service	Veterans' Benefits	Veterans' Benefits and Services
			1.027	Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel	Personal Income Tax	Exclusions From Gross Income	Non-resident military personnel stationed in Massachusetts	To provide tax relief for military personnel who resides or is domiciled in another state	Veterans' Benefits	Veterans' Benefits and Services
			1.028	Exemption of Income Received by Persons Killed in Military Action or Terrorist Activity	Personal Income Tax	Exclusions From Gross Income	The survivors of these individuals	To provide relief for the survivors of these individuals	Income Security	Income Security
			1.029	Exemption for Retirement Pay of the Uniformed Services	Personal Income Tax	Exclusions From Gross Income	Retired members of the Uniformed Services or their survivors	To encourage and reward members of these services	Income Security	Income Security
			1.030	Exclusion from Gross Income of Parking, T-Pass and Vanpool Fringe Benefits	Personal Income Tax	Exclusions From Gross Income	Employees whose employers provide these benefits	To provide these benefits tax-free to employees	Transportation	Transportation
			1.031	Health Savings Accounts (exemption)	Personal Income Tax	Exclusions From Gross Income	Taxpayers with Health Savings Accounts	To exempt from taxation monies and earnings on the monies used to pay medical expenses	Health	Health
			1.032	Employer-Provided Adoption Assistance	Personal Income Tax	Exclusions From Gross Income	Employees adopting children whose employers provide adoption assistance	To provide this benefit tax free to employees who adopt	Income security	Income security
			1.033	Employer-Provided Education Assistance	Personal Income Tax	Exclusions From Gross Income	Employees whose employers have education assistance programs	To encourage employees to seek higher education	Education and Training	Education, Training, Employment and
			1.035	Department of Defense Homeowners Assistance Plan	Personal Income Tax	Exclusions From Gross Income	Military personnel and civilian employees receiving these payments	To compensate for a reduction in the fair market value of their homes	Income Security	Income security
			1.036	Survivor Annuities of Fallen Public Safety Officers	Personal Income Tax	Exclusions From Gross Income	Survivors of public service officers killed in the line of duty	To provide relief for survivors of public service officers killed in the line of duty	Income Security	Income security
			1.037	Survivor Annuities of Fallen Astronauts	Personal Income Tax	Exclusions From Gross Income	Survivors of astronauts who die in the line of duty	To provide relief for survivors of astronauts who die in the line of duty	Income Security	Income security
			1.039	Discharge of Indebtedness for Health Care Professionals	Personal Income Tax	Exclusions From Gross Income	Health care professionals whose loans are forgiven or repaid	To encourage people to enter the health care field	Health	Health
			1.040	Archer Medical Savings Accounts (exemption)	Personal Income Tax	Exclusions From Gross Income	Taxpayers with Archer MSAs	To exempt from taxation monies and earnings on the monies used to pay medical expenses	Health	Health
			1.041	Earnings of Pre-paid and Tuition Savings ("529" plans)	Personal Income Tax	Exclusions From Gross Income	Taxpayers with "529" plans	To encourage savings for education	Education and Training	Education, Training, Employment and
				Deferrals Of Gross Income						
			1.101	Net Exemption of Employer Contributions and Earnings of Private Pension Plans	Personal Income Tax	Deferrals Of Gross Income	Employees whose employers contribute to private pension plans	To provide income for retired employees	Income Security	Income security
			1.102	Treatment of Incentive Stock Options	Personal Income Tax	Deferrals Of Gross Income	Employees whose employers provide stock options	To allow employees to invest in their company by deferring income, which is then taxed as a capital gain	Commerce	Commerce and Housing
			1.103	Exempt of Earnings on Stock Bonus Plans or Profit Sharing Trusts	Personal Income Tax	Deferrals Of Gross Income	Employees whose employers provide stock bonus plans or profit sharing trusts	To allow employees to defer income	Commerce	Commerce and Housing
			1.104	Exemption of Earnings on IRA and Keogh Plans	Personal Income Tax	Deferrals Of Gross Income	Taxpayers with IRA or Keogh plans	To allow taxpayers to defer income	Income Security	Income security
			1.106	Nontaxation of Capital Gains at Time of Gift	Personal Income Tax	Deferrals Of Gross Income	Donors and donees	To allow donees to defer income	Commerce	Commerce and Housing

		Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
		Deductions From Gross Income							
		1.201	Capital Gains Deduction	Personal Income Tax	Deductions From Gross Income	Taxpayers selling collectibles held for more than one year	To reduce the tax on gain from the sales of these collectibles	Commerce	Commerce and Housing
		1.202	Deduction of Capital Losses against Interest and Dividend Income	Personal Income Tax	Deductions From Gross Income	Taxpayers having net capital losses and interest and dividend income	To reduce the tax on interest and dividend income	Commerce	Commerce and Housing
		1.203	Excess Natural Resource Depletion Allowance	Personal Income Tax	Deductions From Gross Income	Individuals or investors in extractive industries	To attract investment in extractive industries	Natural Resources and Environment	Natural Resources and Environment
		1.204	Abandoned Building Renovation Deduction	Personal Income Tax	Deductions From Gross Income	Taxpayers renovating eligible buildings in Economic Opportunity Areas	To encourage renovation in these areas	Housing	Commerce and Housing
		Accelerated Deductions From Gross Income							
		1.301	Modified Accelerated Depreciation on Rental Housing	Personal Income Tax	Accelerated Deductions From Gross Income	Landlords and investors in rental housing	To encourage the development and maintaining of rental housing	Housing	Commerce and Housing
		1.303	Modified Accelerated Depreciation on Buildings (other than Rental Housing)	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers depreciating buildings	To accelerate a business deduction	Commerce	Commerce and Housing
		1.304	Modified Accelerate Cost Recovery System (MACRS) for Equipment	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers depreciating tangible personal property	To accelerate a business deduction	Commerce	Commerce and Housing
		1.305	Deduction for Excess First-Year Depreciation	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers electing to expense excess first year depreciation	To accelerate a business deduction	Commerce	Commerce and Housing
		1.306	Five-Year Amortization of Start-Up Cost	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers starting a business.	To allow as deductions certain costs that would otherwise have to be capitalized	Commerce	Commerce and Housing
		1.308	Expensing of Exploration and Development Costs	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers investing in or in extractive industries	To allow as deductions certain costs that would otherwise have to be capitalized and recovered through depreciation or depletion	Commerce	Commerce and Housing
		1.309	Expensing of Research and Development Expenditures in One Year	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers investing in or in a trade or business incurring research and development expenditures	To encourage research and development	Research and Development	General Science, Space and Technology
		1.310	Five-Year Amortization of Pollution Control Facilities	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers investing in or in a trade or business with a certified pollution control facility	To promote a clean environment	Natural Resources and Environment	Natural Resources and Environment
		1.311	Seven Year Amortization for Reforestation	Personal Income Tax	Accelerated Deductions From Gross Income	Taxpayers investing in or in the forestry business	To promote reforestation	Natural Resources and Environment	Natural Resources and Environment
		1.312	Expensing of Certain Capital Outlays of Farmers	Personal Income Tax	Accelerated Deductions From Gross Income	Farmers	To promote agricultural production	Agriculture	Agriculture
		Deductions From Adjusted Gross Income							
		1.401	Deduction for Employee Social Security and Railroad Retirement Payments	Personal Income Tax	Deductions From Adjusted Gross Income	Employees contributing to Social Security or Railroad Retirement	To give a benefit to these employees	Income Security	Income security
		1.402	Deduction for Employee Contributions to Public Pension Plans	Personal Income Tax	Deductions From Adjusted Gross Income	Employees contributing to federal and state contributory pension plans	To give a benefit to these employees	Income Security	Income security
		1.403	Additional Exemption for the Elderly	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers age 65 or over	To benefit the elderly	Income Security	Income security
		1.404	Additional Exemption for the Blind	Personal Income Tax	Deductions From Adjusted Gross Income	Blind individuals	To benefit the blind	Income Security	Income security
		1.405	Dependents Exemption where the Child Earns Income	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers with dependent children earning income	To benefit these taxpayers	Income Security	Income security
		1.406	Deduction for Dependent Under 12	Personal Income Tax	Deductions From Adjusted Gross Income	Certain taxpayers with children under the age of 12	To benefit taxpayers with children under age 12 who do not qualify for the deduction for employment-related child care expenses	Income Security	Income security
		1.407	Personal Exemption for Students Aged 19 or Over	Personal Income Tax	Deductions From Adjusted Gross Income	Parents with children age 19 or over who are full-time students	To benefit taxpayers with children age 19 or older who are seeking higher education	Education and Training	Education, Training, Employment and Services
		1.408	Deduction for Adoption Fees	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers adopting children	To encourage adoption	Income Security	Income security
		1.409	Deduction for Business-Related Childcare Expenses	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers with business-related child care expenses	To benefit these taxpayers	Employment and Social Services	Education, Training, Employment and Services
		1.410	Exemption of Medical Expenses	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers with high medical or dental expenses in relationship to federal adjusted gross income	To benefit these taxpayers	Income Security	Income security
		1.411	Rent Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Renters	To benefit these taxpayers who are not entitled to take a federal home mortgage interest deduction	Housing	Housing
		1.412	Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators	Personal Income Tax	Deductions From Adjusted Gross Income	Recipients such as charitable organizations of monies in trusts or estates set aside for public charitable purposes	To benefit these recipients and their public charitable purposes	Employment and Social Services	Education, Training, Employment and Services
		1.413	Exemption of Interest on Savings in Massachusetts Banks	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers with deposits in Massachusetts banks	To encourage savings and deposits in Massachusetts banks	Commerce	Commerce and Housing
		1.414	Tuition Tax Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers paying college tuition on their own behalf or that of a dependent	To encourage higher education	Education and Training	Education, Training, Employment and Services
		1.415	Charitable Contributions Tax Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers making charitable contributions and charitable organizations	To support charitable organizations	Employment and Social Services	Education, Training, Employment and Services
		1.418	Deduction for Costs Involved in Unlawful Discrimination Suits	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers bringing suits for unlawful discrimination	To support these taxpayers	Income Security	Income security
		1.419	Business Exp of National Guard and Reserve Members	Personal Income Tax	Deductions From Adjusted Gross Income	Certain National Guard and Reserve Members	To support these taxpayers	Veterans' Benefits	Veterans' Benefits and Services
		1.420	Archer Medical Savings Accounts (deduction)	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers with Medical Savings Accounts	To support saving for health care	Health	Health
		1.421	Clean-Fuel Vehicles and Certain Refueling Prop.	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers purchasing clean fuel vehicles	To benefit the environment	Energy	Energy
		1.422	Health Savings Accounts (deduction)	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers with Health Savings Accounts	To support saving for health care	Health	Health
		1.423	Commuter Deduction (NEW)	Personal Income Tax	Deductions From Adjusted Gross Income	Certain taxpayers who commute	To encourage use of public transportation and FastLane accounts	Transportation	Transportation
		1.424	Self-Employed Health Insurance Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Self-employed taxpayers with health insurance	To encourage self-employed persons to have health insurance	Health	Health
		1.425	Student Loan Interest Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers paying interest on higher education loans	To benefit these taxpayers	Education and Training	Education, Training, Employment and Services
		1.426	Expenses of Human Organ Transplant	Personal Income Tax	Deductions From Adjusted Gross Income			Health	Health
		1.427	Prepaid Tuition or College Savings Plan Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Families with college students	Promote saving for college	Education and Training	Education, Training, Employment and Services
		1.428	Gambling Loss Deduction	Personal Income Tax	Deductions From Adjusted Gross Income	Taxpayers who gamble at licensed gaming establishments	Allow filers to use casino losses to off-set winnings	Income Security	Income security
		Preferential Rate of Taxation							
		1.501	Small Business Stock, Capital Gains Tax Rate	Personal Income Tax	PREFERENTIAL RATE OF TAXATION	Investors with capital gains	Promote investment in small businesses	Commerce	Commerce and Housing

			Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
			Credits Against Tax							
			1.601	Renewable Energy Source Credit	Personal Income Tax	Credits Against Tax	Homeowners installing renewable energy systems	To encourage installation and use of renewable energy sources in residential property	Energy	Energy
			1.602	Credit for Removal of Lead Paint	Personal Income Tax	Credits Against Tax	Publish health: Landlords de-leading apartments	To encourage lead paint removal	Health	Health
			1.603	EDIP/Economic Development Incentive Program Credit	Personal Income Tax	Credits Against Tax	Investors in Economic Opportunity areas	Promote economic development; retain and keep jobs in Massachusetts	Commerce	Commerce and Housing
			1.604	Credit for Employing Former Full-Employment Program Participants	Personal Income Tax	Credits Against Tax	Employers	Promote individual responsibility and self-reliance	Employment and Social Services	Education, Training, Employment and
			1.605	Earned Income Credit	Personal Income Tax	Credits Against Tax	Low income, principally parents	Support low-income individuals and working families	Income Security	Income security
			1.606	Septic System Repair Credit	Personal Income Tax	Credits Against Tax	Non-urban taxpayers with failing septic systems	To help offset the cost of replacement, repair or upgrade of a septic system as required under Title 5	Housing	Commerce and Housing
			1.607	Low Income Housing Tax Credit	Personal Income Tax	Credits Against Tax	Developers of residential real estate (only a small percentage claimed via personal income tax)	Increasing the Commonwealth's stock of affordable housing units	Housing	Commerce and Housing
			1.608	Brownfields Credit	Personal Income Tax	Credits Against Tax	Developers cleaning sites (only a small percentage claimed via personal income tax)	To facilitate the clean-up of contaminated sites	Natural Resources and Environment	Natural Resources and Environment
			1.609	Refundable Credit Against Property Tax for Seniors ("Circuit Breaker")	Personal Income Tax	Credits Against Tax	Relatively low income aged 65 or older	To assist seniors who are of low to middle income families that own or rent their housing	Income Security	Income security
			1.610	Historic Buildings Rehabilitation Credit	Personal Income Tax	Credits Against Tax	Owners / developers of historic buildings (only a small percentage claimed via personal income tax)	To rehabilitate historic properties that are income producing and some of which increase the stock of affordable housing units	Commerce	Commerce and Housing
			1.611	Film Credit, Payroll and Production	Personal Income Tax	Credits Against Tax	Film makers, primarily out of state (only a small percentage claimed via personal income tax)	To increase economic activity and job creation related to the production of films	Commerce	Commerce and Housing
			1.613	Medical Device User Fee Credit	Personal Income Tax	Credits Against Tax	Manufacturers of medical devices	To encourage medical device companies to develop or manufacture in Mass. new technologies intended for the use in Mass. and in diagnosis of diseases or in cure of diseases	Commerce	Commerce and Housing
			1.614	Dairy Farmer Tax Credit	Personal Income Tax	Credits Against Tax	Dairy farmers	To offset the cyclical downturns in milk prices paid to dairy farmers	Agriculture	Agriculture
			1.615	Conservation Land Tax Credit	Personal Income Tax	Credits Against Tax	Land owners	To encourage the donation of conservation land in perpetuity for the use of all citizens of the Commonwealth	Natural Resources and Environment	Natural Resources and Environment
			1.616	Employer Wellness Program Tax Credit	Personal Income Tax	Credits Against Tax	Businesses setting up wellness programs	Promote Wellness programs	Health	Health
			1.617	Community Investment Tax Credit	Personal Income Tax	Credits Against Tax	community development corporations	Provide economic opportunities in low and moderate income areas	Community Development	Community and Regional Development
			1.618	Farming and Fisheries Tax Credit	Personal Income Tax	Credits Against Tax	taxpayers who are primarily engaged in agriculture, farming or commercial fishing	Support capital investment in local food production	Agriculture	Agriculture
			1.619	Certified Housing Development Tax Credit	Personal Income Tax	Credits Against Tax	housing developers	Promote housing construction	Housing	Commerce and Housing
			1.620	Veteran's Hire Tax Credit	Personal Income Tax	Credits Against Tax	businesses with fewer than 100 employees	Support veterans	Veterans' Benefits	Veterans' Benefits and Services
			1.621	Apprentice Tax Credit	Personal Income Tax	Credits Against Tax	employers who offer apprenticeships	Promote employment and training	Employment and Social Services	Education, Training, Employment and
			Corporate Excise (Corporate and, if applicable, include Financial Inst, and Public Utility, and Insurance)							
			Exclusions From Gross Income							
			2.001	Small Business Corporations	Corporate and Business Excise	Exclusions From Gross Income	S corporations and their shareholders	To benefit small business corporations	Commerce	Commerce and Housing
			2.002	Exemption of Income from the Sale, Lease or Transfer of Certain Patents	Corporate and Business Excise	Exclusions From Gross Income	Massachusetts corporations holding or having applied for such patents	To encourage research and development in the areas of energy conservation and alternative energy	Energy	Energy
			Deferrals Of Gross Income							
			2.101	Deferral of Tax on Certain Shipping Companies	Corporate and Business Excise	Deferrals Of Gross Income	Eligible shipping Companies (Operators of U.S.-flag ships)	To encourage construction, modernization and repair	Commerce	Commerce and Housing
			Deductions From Gross Income							
			2.201	Charitable Contributions and Gifts Deduction	Corporate and Business Excise	Deductions From Gross Income	Corporations making charitable contributions	To encourage charitable contributions	Employment and Social Services	Education, Training, Employment and
			2.203	Net Operating Loss (NOL) Carryover	Corporate and Business Excise	Deductions From Gross Income	Business corporations with net operating losses	To allow a departure from strict annual accounting for corporations with fluctuating years of profit and loss	Commerce	Commerce and Housing
			2.204	Excess Natural Resource Depletion Allowance	Corporate and Business Excise	Deductions From Gross Income	Corporations in extractive industries	To attract corporations to extractive industries	Natural Resources and Environment	Natural Resources and Environment
			2.205	Deduction for Certain Dividends of Cooperatives	Corporate and Business Excise	Deductions From Gross Income	Cooperatives	To benefit cooperatives and their patrons	Commerce	Commerce and Housing
			2.206	Economic Opportunity Areas: Tax Deduction for Renovation of Abandoned Buildings	Corporate and Business Excise	Deductions From Gross Income	Corporations renovating eligible buildings in Economic Opportunity Areas	To encourage renovation in Economic Opportunity Areas	Housing	Commerce and Housing

			Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
				Accelerated Deductions From Gross Income						
			2.301	Modified Accelerated Cost Recovery System on Rental Housing	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporate builders and investors in rental housing	To encourage the development and maintaining of rental housing	Housing	Commerce and Housing
			2.303	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	Corporate and Business Excise	Accelerated Deductions From Gross Income	The handicapped and elderly and corporations that remove these barriers	To make business properties accessible to the handicapped and elderly	Employment and Social Services	Education, Training, Employment and
			2.304	Election to Deduct and Amortize Business Start-Up Costs	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations starting a business	To allow as deductions certain costs that would otherwise have to be capitalized	Commerce	Commerce and Housing
			2.305	Modified Accelerated Cost Recovery System for Equipment	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations depreciating tangible personal property	To accelerate a deduction	Commerce	Commerce and Housing
			2.306	Deduction for Excess First-Year Depreciation	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations electing to expense depreciable business assets	To accelerate a deduction	Commerce	Commerce and Housing
			2.307	Modified Accelerated Depreciation on Buildings (other than Rental Housing)	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations depreciating buildings other than rental housing	To accelerate a deduction	Commerce	Commerce and Housing
			2.308	Expensing of Research and Development Expenditures in One Year	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations incurring research and experimental expenditures	To encourage research and development by allowing an accelerated deduction	Research and Development	General Science, Space and Technolo
			2.309	Expensing of Exploration and Development Costs	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations investing in or engaged in extractive industries	To encourage mining or drilling of natural resources by allowing an accelerated deduction	Commerce	Commerce and Housing
			2.311	Five-Year Amortization of Pollution Control Facilities	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations with certified pollution control facilities	promote a clean environment by allowing an accelerated deduction	Natural Resources and Environment	Natural Resources and Environment
			2.312	Expensing of Certain Expenditures for Alternative Energy Sources	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations investing in solar or wind systems to use in their business	To encourage investment in alternative energy by allowing an accelerated deduction	Energy	Energy
			2.313	Seven-Year Amortization for Reforestation	Corporate and Business Excise	Accelerated Deductions From Gross Income	Corporations investing in or engaged in the forestry business	encourage reforestation by allowing an accelerated deduction	Natural Resources and Environment	Natural Resources and Environment
				Adjustments To Apportionment Formula						
			2.401	Unequal Weighting of Sales, Payroll, and Property in Apportionment Formula	Corporate and Business Excise	Adjustments To Apportionment Formula	Most corporations that apportion income	To lower Massachusetts corporate taxes	Commerce	Commerce and Housing
				Exclusions From Property Component						
			2.501	Nontaxation of Certain Energy Property	Corporate and Business Excise	Exclusions From Property Component	Corporations investing in alternative energy to use in their businesses	To encourage investment in alternative energy	Energy	Energy
			2.502	Exemption for Property Subject to Local Taxation	Corporate and Business Excise	Exclusions From Property Component	Corporations whose tangible property is subject to local taxation	To lessen the tax burden on tangible property	Commerce	Commerce and Housing
				Credits Against Tax						
			2.602	Investment Tax Credit	Corporate and Business Excise	Credits Against Tax	Manufacturing corporations and corporations engaged primarily in research and development, agriculture or commercial fishing are allowed a credit of 3% of the cost of depreciable real and tangible property.	To foster research and development activity in the Commonwealth as well as agriculture and commercial fishing	Commerce	Commerce and Housing
			2.603	Vanpool Credit	Corporate and Business Excise	Credits Against Tax	Business corporations are allowed a credit of 30% of the cost incurred during the taxable year for the purchase or lease of company shuttle vans used in the Commonwealth as part of an employer-sponsored ridesharing program.	To support environmentalism and reduce urban traffic	Transportation	Transportation
			2.604	Research Credit	Corporate and Business Excise	Credits Against Tax	Corporations which made basic research payments and/or incurred qualified research expenses conducted in Massachusetts	To reimburse corporations for "qualified research expenses"	Research and Development	General Science, Space and Technolo
			2.605	Economic Development Incentive Program Credit	Corporate and Business Excise	Credits Against Tax	Businesses investing in qualified property in an Economic Opportunity Area.	Promote economic development; retain and keep jobs in Massachusetts	Commerce	Commerce and Housing
			2.606	Credit for Employing Former Full-Employment Program Participants	Corporate and Business Excise	Credits Against Tax		Promote individual responsibility and self-reliance	Employment and Social Services	Education, Training, Employment and
			2.607	Credit for Harbor Maintenance Taxes Paid	Corporate and Business Excise	Credits Against Tax	Corporations of which taxes paid are attributable to the shipment of break-bulk or containerized cargo by sea and ocean-going vessels through a Massachusetts harbor facility.	To support the use and maintenance of Massachusetts ports and harbors	Commerce	Commerce and Housing
			2.608	Brownfields Credit	Corporate and Business Excise	Credits Against Tax	Corporations which expended to rehabilitate contaminated property owned or leased for business purposes and located within an economically distressed area.	To facilitate the clean-up of contaminated sites	Natural Resources and Environment	Natural Resources and Environment
			2.609	Low Income Housing Credit	Corporate and Business Excise	Credits Against Tax	Corporations that claim a U.S. credit for the construction or development of low income housing.	Increasing the Commonwealth's stock of affordable housing units	Housing	Commerce and Housing
			2.610	Historic Buildings Rehabilitation Credit	Corporate and Business Excise	Credits Against Tax	Historic buildings rehabilitators	To rehabilitate historic properties that are income producing and some of which increase the stock of affordable housing units	Commerce	Commerce and Housing
			2.614	Film Credit (Payroll and Non-wage production)	Corporate and Business Excise	Credits Against Tax	Motion picture production companies who meet certain qualification requirements	To increase economic activity and job creation related to the production of films	Commerce	Commerce and Housing
			2.615	Medical Device-User Fee Credit	Corporate and Business Excise	Credits Against Tax	Medical device companies	To encourage medical device companies to develop or manufacture in Mass. new technologies intended for the use in Mass. and in diagnosis of diseases or in cure of diseases	Commerce	Commerce and Housing
			2.617	Life Sciences Tax Incentive Program (3 different credits)	Corporate and Business Excise	Credits Against Tax	Life science corporations	To expand employment in the life sciences sector in Mass. and to promote health-related innovations by supporting research, development, manufacturing and commercialization in the life sciences	Commerce	Commerce and Housing
				Life Sciences Investment Tax Credit			Life science corporations			
				Life Sciences User Fee Credit			Life science corporations			
				Life Sciences Research Credit			Life science corporations			

			Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
			2.618	Dairy Farmer Tax Credit	Corporate and Business Excise	Credits Against Tax	Dairy farmers	To offset cyclical downturns in milk prices paid to dairy farmers	Agriculture	Agriculture
			2.619	Conservation Land Tax Credit	Corporate and Business Excise	Credits Against Tax	Land owners but rarely seen in the corporate & business tax returns.	To encourage the donation of conservation land in perpetuity for the use of all citizens of the Commonwealth	Natural Resources and Environment	Natural Resources and Environment
			2.620	Employer Wellness Program Credit	Corporate and Business Excise	Credits Against Tax	Any business, but rarely seen in the corporate & business tax returns.	Promote Wellness programs	Health	Health
			2.621	Community Investment tax Credit	Corporate and Business Excise	Credits Against Tax	Any corporation can provide a gift and claim the credit to benefit community development corporations.	Provide economic opportunities in low and moderate income areas	Community Development	Community and Regional Development
			2.622	Certified Housing Development Tax Credit	Corporate and Business Excise	Credits Against Tax	Housing developers	Promote housing construction	Housing	Commerce and Housing
			2.623	Veteran's Hire Tax Credit	Corporate and Business Excise	Credits Against Tax	Any business with fewer than 100 employees	Support veterans	Veterans' Benefits	Veterans' Benefits and Services
			2.624	Apprentice Tax Credit	Corporate and Business Excise	Credits Against Tax	Any employer, who is registered with the division of apprentice standards as an apprenticeship program sponsor.	Promote employment and training	Employment and Social Services	Education, Training, Employment and S
			Entity Exempt From Taxation							
			2.701	Exemption of Credit Union Income	Corporate and Business Excise	Exempt Entities	Chartered credit unions		Commerce	Commerce and Housing
			2.702	Tax-Exempt Organizations	Corporate and Business Excise	Exempt Entities			Employment and Social Services	Education, Training, Employment and S
			2.703	Exemption for Regulated Investment Companies	Corporate and Business Excise	Exempt Entities			Commerce	Commerce and Housing
			Sales and Use Tax							
			Exempt Entities							
			3.001	Exemption for Sales to the Federal Government	Sales and Use Tax	Exempt Entities	U.S. government or any political subdivision thereof, or its respective agencies	Conformity with federal prohibition against taxation under U.S. Constitution	General Government	General Purpose Fiscal Assistance
			3.002	Exemption for Sales to the Commonwealth	Sales and Use Tax	Exempt Entities	Commonwealth of Massachusetts, its political subdivisions or its respective agencies	To remove burden of sales taxation on the Commonwealth, its political subdivisions, or its agencies	General Government	General Purpose Fiscal Assistance
			3.003	Exemption for Sales to Tax-Exempt Organizations	Sales and Use Tax	Exempt Entities	Nonprofit corporations, foundations, organizations or institutions that are exempt under I.R.C. § 501(c)(3).	To remove burden of sales taxation of tangible personal property sold to 501(c)(3) entities	Employment and Social Services	Education, Training, Employment and S
			3.004	Exemption for Sales to Motion Picture Production Companies	Sales and Use Tax	Exempt Entities	Qualifying motion picture production companies; qualifying film school students.	To provide incentives to the motion picture industry in Massachusetts	Commerce	Commerce and Housing
			3.005	Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Science	Sales and Use Tax	Exempt Entities	Certified life sciences companies	To provide incentives to certified life sciences companies in Massachusetts	Commerce	Commerce and Housing
			Exempt Products / Services							
			3.101	Exemption for Food	Sales and Use Tax	Exempt Products / Services	Purchasers of "food products for human consumption" as defined and limited by G.L. c. 64H, § 6(h)	To eliminate certain food products from the sales tax base by "distinguishing nontaxable "food products for human consumption" and taxable "meals"	Income security	Income security
			3.102	Exemption for Certain Food and Beverages Sold in Restaurants	Sales and Use Tax	Exempt Products / Services	"Restaurants" that sell expressly excluded categories of food and beverages	To eliminate certain otherwise taxable food and beverages sold by restaurants from the taxable sales tax base.	Income security	Income security
			3.103	Exemption for Clothing	Sales and Use Tax	Exempt Products / Services	Purchasers of clothing generally designed for every day wear	To remove certain types of clothing from the sales tax base by distinguishing nontaxable items (clothing designed for everyday wear) from taxable items (protective and athlete clothing, clothing having a sales price of over \$175).	Income security	Income security
			3.104	Exemption for Medical and Dental Supplies and Devices	Sales and Use Tax	Exempt Products / Services	Purchasers of various medicine, medical and dental equipment and health care items	To remove the burden of sales taxation of purchases of certain medicine, medical and dental equipment and supplies, and health care items.	Health	Health
			3.105	Exemption for Water	Sales and Use Tax	Exempt Products / Services	Purchasers of water	To remove burden of taxation on purchases of water	Income security	Income security
			3.106	Exemption for Newspapers and Magazines	Sales and Use Tax	Exempt Products / Services	Sellers/purchasers of newspapers and magazines	To exclude sales of newspapers and magazines from the taxable sales tax base; to protect and promote the First Amendment to the U.S. Constitution.	Commerce	Commerce and Housing
			3.107	Exemption for the American Flag	Sales and Use Tax	Exempt Products / Services	Sellers/purchasers of the American Flag	remove sales of the U.S. Flag from the taxable sales tax base	General Government	Commerce and Housing
			3.108	Exemption for Certain Precious Metals	Sales and Use Tax	Exempt Products / Services	Sellers/purchasers of certain rare coins and precious metals valued \$1,000 or more	To eliminate from the taxable sales tax base sales valued at \$1,000 or more of certain coins and precious metals	Commerce	Commerce and Housing
			3.109	Exemption for Cement Mixers	Sales and Use Tax	Exempt Products / Services	Sellers/purchasers of cement mixers	To prevent pyramiding of the sales tax	Commerce	Commerce and Housing
			3.112	Exemption for Aircraft and Aircraft Parts	Sales and Use Tax	Exempt Products / Services	Sellers/purchasers of aircraft and repair or replacement parts exclusively used in aircraft	To relieve burden on interstate commerce by removing from the taxable sales tax base sales of aircraft and items exclusively used in aircraft	Commerce	Commerce and Housing
			3.113	Exemption for Breast Pumps	Sales and Use Tax	Exempt Products / Services	MA buyers of these products		Health	Health
			Exempt, Taxed Under Another Excise							
			3.201	Exemption for Alcoholic Beverages	Sales and Use Tax	Exempt Products, Taxed Under Another Excise	Purchasers of alcoholic beverages that are taxed under the Alcoholic Beverages Excise, G.L. c. 138	To remove from the sales tax base sales of alcoholic beverages that are included in the measure of the excise levied under the Alcoholic Beverages Excise	Commerce	Commerce and Housing
			3.202	Exemption for Motor Fuels	Sales and Use Tax	Exempt Products, Taxed Under Another Excise	Purchasers of motor fuels that are taxed under the Motor Fuels Excise	To remove from the sales tax base sales of alcoholic beverages that are included in the measure of the excise levied under the Alcoholic Beverages Excise	Commerce	Commerce and Housing

		Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
			Exempt Component of A Product Or Consumed In Production						
		3.301	Exemption for Items Used in Making Clothing	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Manufacturers/sellers of wearing materials and cloth used for clothing purposes	To avoid pyramiding of sales tax otherwise created when businesses are taxed on purchases of component materials which are then used to create new products	Commerce	Commerce and Housing
		3.302	Exemption for Materials, Tools, Fuels, and Machinery Used in Manufacturing	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Manufacturers in MA		Commerce	Commerce and Housing
		3.303	Exemption for Materials, Tools, Fuels, and Machinery Used in Research and Development	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	R&D companies in MA		Research and Development	General Science, Space and Technology
		3.304	Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power, water, and steam	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Purchasers/sellers of materials, etc. and machinery used in furnishing gas, water, steam, or electricity to consumers if such materials are consumed and used directly and exclusively in furnishing the power	To encourage industrial growth; to avoid pyramiding of sales tax	Commerce	Commerce and Housing
		3.306	Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Sellers/purchasers of materials, etc. and machinery used in newspaper publishing	To protect and promote the First Amendment under U.S. Constitution; to encourage industrial growth	Commerce	Commerce and Housing
		3.308	Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Entities engaged in agricultural production	To promote and foster agricultural production; to prevent pyramiding of sales tax	Agriculture	Agriculture
		3.309	Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Sellers/purchasers of certain vessels and items used directly and exclusively in commercial fishing	To avoid burden of sales taxation on interstate commerce; to encourage growth in commercial fishing industry; to prevent pyramiding of sales tax	Commerce	Commerce and Housing
		3.310	Exemption for Materials, Tools, Fuels, and Machinery Used in Radio and TV Broadcasting	Sales and Use Tax	Exempt Component of A Product Or Consumed In Production	Media companies in MA		Commerce	Commerce and Housing
			Exemptions For Specified Uses Of Product / Services						
		3.401	Exemption for Electricity	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of electricity for residential use; small businesses; certain industrial users	To eliminate sales tax burden on certain specified users of electricity	Income security; Commerce	Income security; Commerce and Housing
		3.402	Exemption for Fuel Used for Heating Purposes	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of heating fuel for residential use; small businesses; certain industrial users	To eliminate sales tax burden on certain specified users of heating fuel	Income security; Commerce	Income security; Commerce and Housing
		3.403	Exemption for Piped and Bottled Gas	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of natural gas for residential use; small businesses; certain industrial users	To eliminate sales tax burden on certain specified users of natural gas	Income security; Commerce	Income security; Commerce and Housing
		3.404	Exemption for Steam	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of steam for residential use, small business; certain industrial users	To eliminate sales tax burden on certain specified users of steam	Income security; Commerce	Income security; Commerce and Housing
		3.405	Exemption for Certain Energy Conservation Equipment	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of equipment relating to wind powered or heat pump systems used for supplying energy or heating needs of principal residences in MA	encourage energy conservation in residential homes in MA	Energy	Energy
		3.406	Exemption for Funeral Items	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Funeral directors and purchasers of caskets, coffins, burial garments, etc. used in the funeral directing business	To remove items purchased in the business of funeral directing	Employment and Social Services	Education, Training, Employment and Social Services
		3.407	Exemption for a Motor Vehicle for a Paraplegic	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Specifically enumerated purchasers/users of motor vehicles for use by paraplegics	To eliminate sales tax burden on purchasers/users of motor vehicles for paraplegics	Employment and Social Services	Education, Training, Employment and Social Services
		3.408	Exemption for Textbooks	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of textbooks required for instruction in educational institutions	To remove sales tax burden on purchasers of textbooks required for instruction in educational institutions	Education and Training	Education, Training, Employment and Social Services
		3.409	Exemption for Books used for Religious Worship	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of bibles, prayer books and other books used for religious worship	To remove sales tax burden on purchasers of books used for religious worship in keeping with U.S. Constitution	Employment and Social Services	Education, Training, Employment and Social Services
		3.410	Exemption for Containers	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers on specified returnable and non-refundable containers	To remove burden of sales taxation on sales of specified containers	Commerce	Commerce and Housing
		3.411	Exemption for Certain Sales by Typographers, Compositors and Color Separators	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Printers, publishers and manufacturers of boxes used in printing	To remove burden of sales tax on sales of enumerated items for use in printing	Commerce	Commerce and Housing
		3.412	Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Certain Construction	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Federal and Massachusetts governments, their political subdivisions and tax-exempt organizations	To accord with Constitutional prohibitions on taxation of the US government; to remove the burden of sales tax on Massachusetts and tax-exempt organizations	General Government	General Purpose Fiscal Assistance
		3.417	Exemption for Commuter Boats	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of vessels, replacement or repair parts used exclusively to provide scheduled commuter passenger service	To remove from the sales tax base vessels, and parts used in performing an essential government function	Transportation	Transportation
		3.418	Exemption for Fuels, Supplies, and Repairs for Vessels Engaged in Interstate or Foreign Commerce	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of fuels, supplies and repairs for vessels engaged in interstate or foreign commerce	To further interstate or foreign commerce; to recognize U.S. Constitutional Prohibition of States impinging on interstate commerce	Commerce	Commerce and Housing
		3.419	Exemption for Fuel Used in Operating Aircraft and Railroads	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of fuels used in operation of aircraft or railroads	To further interstate commerce relating to the airline and railroad industries; to recognize U.S. Constitutional prohibition on state impinging on interstate commerce	Transportation	Transportation
		3.420	Exemption for Sales of Certain New and Used Buses	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of buses, parts, and materials used in performing an essential government function (intra-city transportation)	To remove from sales tax base certain items used in performing an essential governmental function: buses, replacement parts, and materials to maintain them	Transportation	Transportation
		3.421	Exemption for Films	Sales and Use Tax	Exemptions For Specified Uses Of Product / Services	Purchasers of motion picture films for commercial exhibition	To remove motion picture film, for commercial exhibition from the sales tax base; to encourage the motion picture industry in MA	Commerce	Commerce and Housing

		Item #	Description	Tax Type	Tax Expenditure Type	Typical Claimant / Beneficiary	Goal	Budget Function	Federal TEB Categories
			Miscellaneous Exemptions						
		3.601	Exemption for Casual or Isolated Sales	Sales and Use Tax	Miscellaneous Exemptions	Sellers/purchasers of items not made in the course of the seller's regularly conducted trade or business	To exclude from sales tax a sale not made in the course of a seller's regularly conducted trade or business	Commerce	Commerce and Housing
		3.602	Exemption for Vending Machine Sales	Sales and Use Tax	Miscellaneous Exemptions	Sellers/purchasers of items from vending machines which exclusively sell items with a sales price of \$3.50 or less	To remove certain vending machine sales of items having a sales price of \$3.50 or less from the sales tax base	Commerce	Commerce and Housing
		3.603	Exemption for Certain Meals	Sales and Use Tax	Miscellaneous Exemptions	Sellers/purchasers of meals served in certain enumerated institutions, e.g., hospitals, nursing homes, churches, synagogues, etc.	To eliminate the sales tax burden on sales of meals served in certain enumerated institutions	Employment and Social Services	Education, Training, Employment and
		3.604	Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy	Sales and Use Tax	Miscellaneous Exemptions	Operators of owner-occupied one, two, and three bedroom bed and breakfast homes and their guests	To eliminate sales tax burden on operators of small bed and breakfast homes	Commerce	Commerce and Housing
		3.605	Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy Excise	Sales and Use Tax	Miscellaneous Exemptions	Summer camps for developmentally disabled individuals and children age 18 and under	To eliminate sales tax and room occupancy excise burden on certain enumerated summer camps	Employment and Social Services	Education, Training, Employment and
		3.606	Exemption for Trade-in Allowances for Motor Vehicles and Trailers	Sales and Use Tax	Miscellaneous Exemptions	Taxpayers purchasing motor vehicles in conjunction with a trade-in	To relieve sales tax burden in trade-in transactions by taxing only the excess of purchase price over the amount credited for the trade-in	Commerce	Commerce and Housing
		3.607	Exemptions for Publications of Tax-Exempt Organizations	Sales and Use Tax	Miscellaneous Exemptions	Sellers/purchasers of publications of 501(c)(3) organizations	To remove the sales tax burden on these organizations	Employment and Social Services	Education, Training, Employment and
		3.608	Exemption for Gifts of Scientific Equipment	Sales and Use Tax	Miscellaneous Exemptions	Public or private nonprofit educational institutions located in MA and their students: MA Technology Park Corporation; Bay State Skills Corporation	To encourage scientific pursuits at public/private nonprofit educational institution	Education and Training	Education, Training, Employment and
		3.609	Exemption for Vessels or Barges 50 Tons and Over	Sales and Use Tax	Miscellaneous Exemptions	Sellers/purchasers of barges weighing 50 tons or over when constructed in MA and sold by the builder	To further the shipbuilding industry in MA and foster competitiveness by eliminating sales tax on certain vessels and barges constructed in MA	Commerce	Commerce and Housing
		3.610	Exemption for Rental Charges for Refuse Containers	Sales and Use Tax	Miscellaneous Exemptions	Customers having service contracts with waste service firms that place refuse containers on the customer's premises	To eliminate otherwise taxable "rental charges" from the sales tax base where such charges are in connection with service contracts between waste service firms and customers	Commerce	Commerce and Housing
		3.611	Exemption for Honor Trays	Sales and Use Tax	Miscellaneous Exemptions	Purchasers of items from honor trays selling items for less than \$1	To remove sales tax burden on certain de minimis sales of items from honor trays	Commerce	Commerce and Housing
Totals:									

			Item #	Description	Industry	FY20 Estimates	Estimated count of beneficiaries	Estimated average Tax Savings(\$)	Based on IRC or MGL?	Legal Reference	IRC	Section	Enacting Statute	Amendments
				Personal Income Tax		\$9,064.6								
				Exclusions From Gross Income		\$5,066.4								
			1.001	Exemption of Premiums on Accident and Accidental Death Insurance	52 Finance and Insurance	\$32.5	1,970,000	\$17	I.R.C.	IRC § 106	\$106	0	0	0
			1.002	Exemption of Premiums on Group-Term Life Insurance	52 Finance and Insurance	\$26.7			I.R.C.	IRC § 79	\$79	0	0	0
			1.003	Exemption of Interest on Life Insurance Policy and Annuity Cash Value	52 Finance and Insurance	\$250.2			I.R.C.	IRC § 101	\$101	0	0	0
			1.004	Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care	52 Finance and Insurance	\$1,277.6	1,200,000	\$1,065	I.R.C.	IRC § 105-6	\$§105, 106	0	0	0
			1.005	Exemption of Annuity or Pension Payments to Firemen and Policemen	52 Finance and Insurance	N.A.			M.G.L.	M.G.L. c.32	0	MGL c. 32	St.1945, c. 658, § 1	0
			1.006	Exemp. of Distributions from Certain Contributory Pension and Annuity Plans	52 Finance and Insurance	\$394.9			M.G.L.	M.G.L. c.2 § 2(a)(2)(E)	0	\$2(a)(2)(E)	St. 1973, c. 723, s. 2	St. 1993, c. 495, s. 19; St. 1997, c. 139, s. 1
			1.007	Exemption of Railroad Retirement Benefits	52 Finance and Insurance	\$5.2			M.G.L.	M.G.L. c. 2 § 2(a)(2)(H)	0	\$2(a)(2)(H)	St. 1985, c. 593, s. 3	None
			1.008	Exemption of Public Assistance Benefits	62 Health Care and Social Assistance	\$198.6			M.G.L.	Rev. Rul. 71-425, 1971-2 C.B. 76	0	Rev. Rul. 71-425, 1971-2 C.B. 76	0	0
			1.009	Exemption of Social Security Benefits	62 Health Care and Social Assistance	\$1,072.0	1,200,000	\$893	M.G.L.	M.G.L. c. 62 § 2 (a)(2)(H)	0	\$2(a)(2)(H)	St. 1985, c. 593, s. 3	None
			1.010	Exemption of Workers' Compensation Benefits	62 Health Care and Social Assistance	\$7.4			I.R.C.	IRC § 104 (a)(1)	\$104(a)(1)	0	0	0
			1.011	Exemption of Dependent Care Expenses	62 Health Care and Social Assistance	\$14.4			I.R.C.	IRC § 129	\$129	0	0	0
			1.012	Exemption of Certain Foster Care Payments	62 Health Care and Social Assistance	\$4.1			I.R.C.	IRC § 131	\$131	0	0	0
			1.013	Exemption of Payments Made to Coal Miners	62 Health Care and Social Assistance	Negligible			I.R.C.	IRC § 104(a)(1)	\$104(a)(1)	0	0	0
			1.014	Exemption of Rental Value of Parsonages	81 Other Services	\$2.9			I.R.C.	IRC § 107	\$107	0	0	0
			1.015	Exemption of Scholarships and Fellowships	61 Educational Services	\$29.3	255,000	\$115	I.R.C.	IRC § 117	\$117	0	0	0
			1.016	Exclusion of Certain Prizes and Awards	61 Educational Services	N.A.			I.R.C.	IRC § 74	\$74	0	0	0
			1.017	Exemption of Cost-Sharing Payments	11 Agriculture, Forestry, Fishing, and Hunting	Negligible			I.R.C.	IRC § 126	\$126	0	0	0
			1.018	Exemption of Meals and Lodging Provided at Work	72 Accomodation and Food Services	\$22.4			I.R.C.	IRC § 119	\$119	0	0	0
			1.019	Treatment of Business-Related Entertainment Expenses	72 Accomodation and Food Services	\$0.0			I.R.C.	IRC § 162	\$162	0	0	0
			1.020	Exemption of Income from the Sale, Lease or Transfer of Certain Patents	23 Construction	N.A.			M.G.L.	M.G.L. c. 62, § 2(a)(2)(G)	0	\$2(a)(2)(G)	St. 1979, c. 796, s. 8	St. 1989, c. 730, s. 32
			1.021	Exemption of Capital Gains on Home Sale (formerly only for Persons 55 and Over)	52 Finance and Insurance	\$543.1	55,000	\$9,875	I.R.C.	IRC § 121	\$121	0	0	0
			1.022	Nontaxation of Capital Gains at Death	52 Finance and Insurance	\$954.7			I.R.C.	IRC § 1001,1014	\$§ 1001, 1014	0	0	0
			1.023	Exemption of Interest from Massachusetts Obligations	52 Finance and Insurance	\$51.5			M.G.L.	M.G.L. c. 62, § 2 (a)(1)(A)	0	\$2(a)(1)(A)	St. 1973, c. 723, s. 2	St. 1992, c. 133, s. 389
			1.024	Exemption of Benefits and Allowances to Armed Forces Personnel	92 Public Administration	\$33.3			I.R.C.	IRC § 112-13	\$§112-113	0	0	0
			1.025	Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits	92 Public Administration	\$45.0	365,000	\$123	I.R.C.	38 U.S.C. § 5301	38 U.S.C. s. 5301	0	0	0
			1.026	Exemption of Military Disability Pensions	92 Public Administration	\$0.7			I.R.C.	IRC § 104(a)(4)	\$104(a)(1)	0	0	0
			1.027	Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel	92 Public Administration	\$10.7	3,200	\$3,339	M.G.L.	M.G.L. c. 62, § 5A(c)	50 USC App. 574	\$5A(c)	St. 1973, c. 723, s. 2	None
			1.028	Exemption of Income Received by Persons Killed in Military Action or Terrorist Activity	92 Public Administration	N.A.			M.G.L.	M.G.L. c. 62, § 25	0	\$25	St. 1932	St.1947, c. 322, § 1; St.1955, c. 592, § 4; St.1976, c. 415, § 13; St.1985, c. 593, § 8; St.1988, c. 106, § 13; St.2002, c. 184, § 60
			1.029	Exemption for Retirement Pay of the Uniformed Services	92 Public Administration	\$24.1	19,000	\$1,267	M.G.L.	M.G.L. c. 62, § 2	0	\$2	St.1997, c. 139, s. 1	None
			1.030	Exclusion from Gross Income of Parking, T-Pass and Vanpool Fringe Benefits	48-49 Transportation and Warehousing	\$41.2			I.R.C.	IRC § 132(f)	\$132(f)	0	0	0
			1.031	Health Savings Accounts (exemption)	62 Health Care and Social Assistance	Included in 1.422			I.R.C.	IRC § 223	\$223	0	0	0
			1.032	Employer-Provided Adoption Assistance	62 Health Care and Social Assistance	Not Active			I.R.C.	IRC § 137	\$137	0	0	0
			1.033	Employer-Provided Education Assistance	61 Educational Services	\$12.1			I.R.C.	IRC § 127, 132	\$§ 127, 132	0	0	0
			1.035	Department of Defense Homeowners Assistance Plan	62 Health Care and Social Assistance	N.A.			I.R.C.	IRC § 132(m)	\$132(m)	0	0	0
			1.036	Survivor Annuities of Fallen Public Safety Officers	62 Health Care and Social Assistance	N.A.			I.R.C.	IRC § 101(h)	\$101(h)	0	0	0
			1.037	Survivor Annuities of Fallen Astronauts	62 Health Care and Social Assistance	N.A.			I.R.C.	IRC § 101(i)	\$101(i)	0	0	0
			1.039	Discharge of Indebtedness for Health Care Professionals	62 Health Care and Social Assistance	Negligible			I.R.C.	IRC § 108(f)(4)	\$108(f)(4)	0	0	0
			1.040	Archer Medical Savings Accounts (exemption)	62 Health Care and Social Assistance	Included in 1.420			I.R.C.	IRC § 220	\$220	0	0	0
			1.041	Earnings of Pre-paid and Tuition Savings ("529" plans)	61 Educational Services	\$11.7			I.R.C.		\$539(f)			
				Deferrals Of Gross Income		\$2,332.9								
			1.101	Net Exemption of Employer Contributions and Earnings of Private Pension Plans	52 Finance and Insurance	\$1,944.9			I.R.C.	IRC § 401-415	\$§ 401-415	\$2(a)(2)(F)	St. 1973, c. 723, s.2	St. 1977, c. 599, s. 2; St. 1993, c. 495, s. 20
			1.102	Treatment of Incentive Stock Options	52 Finance and Insurance	N.A.			I.R.C.	IRC § 421-425	\$§ 421-425	0	0	0
			1.103	Exempt of Earnings on Stock Bonus Plans or Profit Sharing Trusts	52 Finance and Insurance	N.A.			M.G.L.	M.G.L. c. 62, § 5(b)	0	\$5(b)	St. 1973, c. 723, s.2	St. 1977, c. 599, s. 9
			1.104	Exemption of Earnings on IRA and Keogh Plans	52 Finance and Insurance	\$301.2			M.G.L.	M.G.L. c. 62, § 2(a)(2)(F)	0	\$2(a)(2)(F)	St. 1973, c. 723, s.2	St. 1977, c. 599, s. 2
			1.106	Nontaxation of Capital Gains at Time of Gift	52 Finance and Insurance	\$86.8			I.R.C.	IRC § 1001, 1015	\$§ 1001, 1015	0	0	0

		Item #	Description	Industry	FY20 Estimates	Estimated count of beneficiaries	Estimated average Tax Savings(\$)	Based on IRC or MGL?	Legal Reference	IRC	Section	Enacting Statute	Amendments
			Deductions From Gross Income				\$0.3						
		1.201	Capital Gains Deduction	52 Finance and Insurance	N.A.			M.G.L.	M.G.L. c. 62, § 2(c)(3)	0	\$2(c)(3)	St. 1979, c. 409, s. 2	St. 1983, c. 233, s. 14; St. 1988, c. 106, s. 7; St. 1994, c. 195, s. 12; St. 2002, c. 186, s. 7; St. 2002, c. 364, s. 4
		1.202	Deduction of Capital Losses against Interest and Dividend Income	52 Finance and Insurance	N.A.			M.G.L.	M.G.L. c. 62, § 2(c)(2)	0	\$2(c)(2)	St. 1973, c. 723, s. 2	St. 1986, c. 488, s.27; St. 1994, c. 195, s. 12; St. 1999, c. 127, s. 64; St. 2000, c. 236, s. 13; St. 2002, c. 186, s. 7; St. 2002, c. 364, s. 4-5
		1.203	Excess Natural Resource Depletion Allowance	21 Mining	\$0.3			I.R.C.	IRC § 613, 613A	\$ 613, 613A	0	0	0
		1.204	Abandoned Building Renovation Deduction	23 Construction	\$0.0721			M.G.L.	M.G.L. c. 62, § 3(B)(a)(10)	0	\$3B(a)(10)	St. 1993, c. 19, s. 15	none
			Accelerated Deductions From Gross Income				\$234.9						
		1.301	Modified Accelerated Depreciation on Rental Housing	53 Real Estate, Rental, and Leasing	\$15.9			I.R.C.	IRC § 168(b)	\$168(b)	0	0	0
		1.303	Modified Accelerated Depreciation on Buildings (other than Rental Housing)	53 Real Estate, Rental, and Leasing	\$8.8			I.R.C.	IRC § 167(j), 168(b)	\$\$167(j), 168(b)	0	0	0
		1.304	Modified Accelerate Cost Recovery System (MACRS) for Equipment	31-33 Manufacturing	\$81.4			I.R.C.	IRC § 168	\$168	0	0	0
		1.305	Deduction for Excess First-Year Depreciation	31-33 Manufacturing	\$127.3			I.R.C.	IRC § 179	\$179	0	0	0
		1.306	Five-Year Amortization of Start-Up Cost		\$0.6			I.R.C.	IRC S. 195	\$195	0	0	0
		1.308	Expensing of Exploration and Development Costs	21 Mining	Negligible			I.R.C.	IRC § 263(c), 616, 617	\$\$263(c), 616, 617	0	0	0
		1.309	Expensing of Research and Development Expenditures in One Year	54 Professional, Scientific, and Technical	\$0.3			I.R.C.	IRC § 174	\$174	0	0	0
		1.310	Five-Year Amortization of Pollution Control Facilities	56 Administrative and Support and Waste	N.A.			I.R.C.	IRC § 169	\$169	0	0	0
		1.311	Seven Year Amortization for Reforestation	11 Agriculture, Forestry, Fishing, and Hunting	N.A.			I.R.C.	IRC § 194	\$194	0	0	0
		1.312	Expensing of Certain Capital Outlays of Farmers	11 Agriculture, Forestry, Fishing, and Hunting	\$0.5			I.R.C.	IRC § 175, 180, 182; Reg. § 1.61-4, 1.162-12, 1.471-6	\$\$175, 180, 182	0	0	0
			Deductions From Adjusted Gross Income				\$991.5						
		1.401	Deduction for Employee Social Security and Railroad Retirement Payments	52 Finance and Insurance	\$325.8	3,585,000	\$91	M.G.L.	M.G.L. c. 62, § 3B(a)(3)	0	\$3B(a)(3)	St. 1973, c. 723, s. 2	St. 1983, c. 233, s. 17
		1.402	Deduction for Employee Contributions to Public Pension Plans	52 Finance and Insurance	Included in 1.401			M.G.L.	M.G.L. c. 62, S. 3B(a)(4)	0	\$3B(a)(4)	St. 1973, c. 723, s. 2	St. 1983, c. 233, s. 18; St. 1993, c. 495, s. 21; St. 1998, c. 485, s. 5
		1.403	Additional Exemption for the Elderly	62 Health Care and Social Assistance	\$24.4	495,000	\$49	M.G.L.	M.G.L. c. 62, § 3B(b)(1)(C)(2)(C)	0	\$3B(b)(1)(c) &(2)(c)	St. 1973, c. 723, s. 2	St. 1979, c. 409, s. 3; St. 1986, c. 488, s. 31
		1.404	Additional Exemption for the Blind	62 Health Care and Social Assistance	\$0.7	10,000	\$71	M.G.L.	M.G.L. c. 62, § 3B(b)(1)(B)(2)(B)	0	\$3B(b)(1)(b) &(2)(b)	St. 1973, c. 723, s. 2	St. 1979, c. 409, s. 3; St. 1982, c. 377, s. 1; St. 1986, c. 488, s. 31
		1.405	Dependents Exemption where the Child Earns Income	62 Health Care and Social Assistance	N.A.			I.R.C. / M.G.L.	IRC § 151; M.G.L. c. 62 § 3B(b)(3)	\$151(c)	\$3B(b)(3)	St. 1986, c. 488, s. 31	0
		1.406	Deduction for Dependent Under 12	62 Health Care and Social Assistance	\$128.1	510,000	\$251	M.G.L.	M.G.L. c. 62, § 3B(a)(8)	0	\$3B(a)(8)	St. 1975, c. 684, s. 40	St. 1977, c. 599, s. 7; St. 1986, c. 488, s. 30; St. 1994, c. 195, s. 2; St. 1997, c. 43, s. 62; St. 199, c. 127, s. 69
		1.407	Personal Exemption for Students Aged 19 or Over	62 Health Care and Social Assistance	\$9.8			I.R.C. / M.G.L.	IRC § 151*; M.G.L. c. 62 § 3B(b)(3)	\$151(c)	\$3B(b)(3)	St. 1986, c. 488, s. 31	0
		1.408	Deduction for Adoption Fees	62 Health Care and Social Assistance	\$0.4	1,000	\$359	M.G.L.	M.G.L. c. 62, § 3B(b)(5)	0	\$3B(b)(5)	St. 1986, c. 488, s. 31	0
		1.409	Deduction for Business-Related Childcare Expenses	62 Health Care and Social Assistance	\$22.0	54,000	\$407	I.R.C. / M.G.L.	IRC § 21; M.G.L. c. 62, § 3B(a)(7)	\$21	\$3B(a)(7)	St. 1974, c. 848, s. 1	St. 1977, c. 599, s. 6; St. 1983, c. 233, s. 19; St. 1986, c. 488, s. 29; St. 1999, c. 127, s. 68; St. 200, c. 313, s. 49A
		1.410	Exemption of Medical Expenses	62 Health Care and Social Assistance	\$154.8	185,000	\$837	I.R.C. / M.G.L.	IRC § 213; M.G.L. c. 62, § 3B(b)(4)	\$213	\$3B(b)(4)	St. 1986, c. 488, s. 31	0
		1.411	Rent Deduction	72 Accomodation and Food Services	\$140.1	770,000	\$182	M.G.L.	M.G.L. c. 62, § 3B(a)(9)	0	\$3B(a)(9)	St. 1980, c. 580, s. 12	St. 1981, c. 782, s. 13; St. 1985, c. 593, s. 5; St. 1994, c. 195, s. 3; St. 1999, c. 127, s. 70
		1.412	Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators	62 Health Care and Social Assistance	N.A.			M.G.L.	M.G.L. c. 62, § 3A(a)(2) B(a)(2)	0	\$3A(a)(2) & \$3(B)(a)(2)	St. 1973, c. 723, s. 2	0
		1.413	Exemption of Interest on Savings in Massachusetts Banks	52 Finance and Insurance	\$3.7	505,000	\$7	M.G.L.	M.G.L. c. 62, § 3B(a)(6)	0	\$3B(a)(6)	St. 1973, c. 723, s. 2	St. 1994, c. 60, s. 79
		1.414	Tuition Tax Deduction	61 Educational Services	\$45.2	65,000	\$695	M.G.L.	M.G.L. c. 62, § 3B(a)(11),(12)	0	\$3B(a)(11), (12)	St. 1996, c. 151, s. 204	St. 1999, c. 127, s. 72; St. 2005, c. 163, s. 4
		1.415	Charitable Contributions Tax Deduction	62 Health Care and Social Assistance	Not Active			M.G.L.	M.G.L. c. 62 § 6I	0	MGL. §61	0	Suspended in 2002
		1.418	Deduction for Costs Involved in Unlawful Discrimination Suits		N.A.			I.R.C.	IRC § 62(a)(19) 62(e)	\$\$62(a)(19), 62(e)	0	0	0
		1.419	Business Exp of National Guard and Reserve Members	92 Public Administration	Negligible			I.R.C.	IRC § 62(a)(2)(E) 162(p)	\$\$62(a)(2)(E), 162(p)	0	0	0
		1.420	Archer Medical Savings Accounts (deduction)	62 Health Care and Social Assistance	Negligible			I.R.C.	IRC § 220	\$220	0	0	0
		1.421	Clean-Fuel Vehicles and Certain Refueling Prop.		Negligible			I.R.C.	IRC § 62(a)(14) 179A	\$\$62(a)(14), 179A	0	0	0
		1.422	Health Savings Accounts (deduction)	62 Health Care and Social Assistance	\$15.0	10,000	\$1,501	I.R.C.	IRC § 62(a)(19), 223	\$\$62(a)(19), 223	0	0	0
		1.423	Commuter Deduction (NEW)	48-49 Transportation and Warehousing	\$10.9	225,000	\$49	M.G.L.	M.G.L. Chapter 62, § 3 (B) (a) (15)	0	\$3B(a)(15)	St. 2006, c. 139, s. 42	0
		1.424	Self-Employed Health Insurance Deduction	62 Health Care and Social Assistance	\$51.7	95,000	\$544	I.R.C.	IRC § 162(f)	\$162(f)	0	0	0
		1.425	Student Loan Interest Deduction	61 Educational Services	\$48.1	345,000	\$139	M.G.L.	M.G.L. c. 62, § 2(d)(1)-I.R.C. § 62(a)(17), ss 221	\$\$62(a)(17), 221	\$2(a)(1)	0	0
		1.426	Expenses of Human Organ Transplant	62 Health Care and Social Assistance	Negligible			M.G.L.					
		1.427	Prepaid Tuition or College Savings Plan Deduction	61 Educational Services	\$9.7			M.G.L.					
		1.428	Gambling Loss Deduction	71 Arts, Entertainment, and Recreation	\$1.3			M.G.L.					
			Preferential Rate of Taxation				\$9.5						
		1.501	Small Business Stock, Capital Gains Tax Rate	52 Finance and Insurance	\$9.5			M.G.L.					

			Item #	Description	Industry	FY20 Estimates	Estimated count of beneficiaries	Estimated average Tax Savings(\$)	Based on IRC or MGL?	Legal Reference	IRC	Section	Enacting Statute	Amendments
				Credits Against Tax		\$429.2								
			1.601	Renewable Energy Source Credit	23 Construction	\$9.2	2,000	\$4,607	M.G.L.	M.G.L. c. 62, § 6(d)	0	§6(d)	St. 1979, c. 796, §. 9	St. 1983, c. 518, s. 2; St. 1987, c. 677, s. 1
			1.602	Credit for Removal of Lead Paint	23 Construction	\$2.8	1,850	\$1,536	M.G.L.	M.G.L. c. 62, § 6(e)	0	§6(e)	St. 1987, c. 773, s. 4	St. 1993, c. 482, s. 2; St. 1998, c. 161, s. 291
			1.603	EDIP/Economic Development Incentive Program Credit	62 Health Care and Social Assistance	\$4.3	280	\$15,292	M.G.L.	M.G.L. c. 62, § 6(g)	0	§6(g)	St. 1993, 19, s. 46	0
			1.604	Credit for Employing Former Full-Employment Program Participants	62 Health Care and Social Assistance	Not Active	250		M.G.L.	St. 1995, c. 5, § 110(m)	0	0	St. 1995, c. 5 §110(m)	0
			1.605	Earned Income Credit	62 Health Care and Social Assistance	\$280.2	405,000	\$692	M.G.L.	M.G.L. c. 62, § 6(h)	0	§6(h)	St. 1997, c. 43, s. 63	St. 1999, c. 127, s. 79
			1.606	Septic System Repair Credit	23 Construction	\$7.9	11,000	\$715	M.G.L.	M.G.L. c. 62, § 6(i)	0	§6(i)	St. 1997, c. 43, s. 63	St. 1998, c. 175, s. 18
			1.607	Low Income Housing Tax Credit	23 Construction	\$7.7	220		M.G.L.	M.G.L. c. 62, § 6l a	0	§6l(a)	St. 1999, c. 127, s. 82	St.2004, c. 290, §§ 5 to 8, eff. Aug. 10, 2004; St.2004, c. 352, § 27, eff. Sept. 17, 2004; St.2008, c. 119, § 4, eff. May 29, 2008; St.2009, c. 159, § 2, eff. Nov. 23, 2009; St.2010, c. 240, §§ 116, 117, eff. Aug. 1, 2010.
			1.608	Brownfields Credit	23 Construction	\$5.6	60	\$92,659	M.G.L.	M.G.L. c. 62, §6 (j)	0	§6J	St.2003, c. 141, § 22	St.2004, c. 65, §§ 5 to 9, eff. Jan. 1, 2005; St.2004, c. 462, § 2, eff. Jan. 1, 2005; St.2006, c. 123, § 51, eff. June 24, 2006; St.2010, c. 131, § 35
			1.609	Refundable Credit Against Property Tax for Seniors ("Circuit Breaker")	62 Health Care and Social Assistance	\$89.1	82,000	\$1,086	M.G.L.	M.G.L. c. 62, § 6 (k); Ch. 136 Acts of 2005	0	§6(k)	St. 1999, c. 127, s. 80	0
			1.610	Historic Buildings Rehabilitation Credit	23 Construction	\$8.2	80	\$102,356	M.G.L.	M.G.L. c. 62, § 6 J, Chapter 464 Acts of 2004, St. 2006, c. 123, § 51, 65	0	§6J	St.2003, c. 141, § 22	St.2004, c. 65, §§ 5 to 9, eff. Jan. 1, 2005; St.2004, c. 462, § 2, eff. Jan. 1, 2005; St.2006, c. 123, § 51, eff. June 24, 2006; St.2010, c. 131, § 35
			1.611	Film Credit, Payroll and Production	71 Arts, Entertainment, and Recreation	\$2.0	50	\$39,817	M.G.L.	St. 2007, c. 63; M.G.L. c. 63	0	§6(l)	St. 2005, c. 158	St. 2007, c. 63, s. 1;
			1.613	Medical Device User Fee Credit	31-33 Manufacturing	Negligible	30	#VALUE!	M.G.L.	M.G.L. c. 62, § 6 1/2, Ch. 145 Acts of 2006	0	§6 1/2	St. 2006, c. 145	0
			1.614	Dairy Farmer Tax Credit	11 Agriculture, Forestry, Fishing, and Hun	\$5.0	200	\$25,142	M.G.L.	M.G.L. c. 62, § 6 (o), Ch. 310 Acts of 2008 § 3	0	§6(o)	St. 2008, c. 310, s. 3	0
			1.615	Conservation Land Tax Credit	92 Public Administration	\$2.0			M.G.L.	M.G.L. c. 62, § 6 (p), Ch. 509 Acts of 2008 § 1-4				
			1.616	Employer Wellness Program Tax Credit	62 Health Care and Social Assistance	\$0.0			M.G.L.					
			1.617	Community Investment Tax Credit	62 Health Care and Social Assistance	\$1.5			M.G.L.					
			1.618	Farming and Fisheries Tax Credit	11 Agriculture, Forestry, Fishing, and Hun	\$0.9			M.G.L.					
			1.619	Certified Housing Development Tax Credit	23 Construction	\$1.0			M.G.L.					
			1.620	Veteran's Hire Tax Credit	62 Health Care and Social Assistance	\$0.5			M.G.L.					
			1.621	Apprentice Tax Credit	31-33 Manufacturing	\$1.3			M.G.L.					
				Corporate Excise (Corporate and, if applicable, include Financial Inst. and Public Utility, and Insurance)		\$2,167.3								
				Exclusions From Gross Income		\$122.8								
			2.001	Small Business Corporations	Numerous industries	\$122.8	95,500	\$1,286	I.R.C.	IRC, §§ 1361-1363; M.G.L. c. 62, § 17A; M.G.L. c. 63, §§ 23, 32D.	§§1361-1363	0	0	0
			2.002	Exemption of Income from the Sale, Lease or Transfer of Certain Patents	22 Utilities / Numerous industries	Negligible			M.G.L.	M.G.L. c. 63, § 30.3	30(5)(a)	0	0	0
				Deferrals Of Gross Income		\$0.8								
			2.101	Deferral of Tax on Certain Shipping Companies	48-49 Transportation and Warehousing	\$0.8			I.R.C.	IRC, §§ 1177, 7518(c), (g)(5)	\$1177, §7518(c), (g)(5)	0	0	0
				Deductions From Gross Income		\$201.0								
			2.201	Charitable Contributions and Gifts Deduction	Numerous industries	\$31.8	43,000	\$739	I.R.C.	IRC, § 170 (b)(2)(A), (d)(2)(A)	\$170(b)(2)(A), (d)(2)(A)	0	0	0
			2.203	Net Operating Loss (NOL) Carryover	Numerous industries	\$168.9	12,000	\$14,075	I.R.C.	IRC, § 172; M.G.L. c. 63, § 30.5; TIR 10- 15.	\$172	0	0	0
			2.204	Excess Natural Resource Depletion Allowance	21 Mining, Quarrying, Oil & Gas Extraction	\$0.3			I.R.C.	IRC, §§ 613, 613A; M.G.L. c. 63, § 30.3.	§§613, 613A	0	0	0
			2.205	Deduction for Certain Dividends of Cooperatives		N.A.			I.R.C.	IRC, §§ 1381-1388	\$§1381-1388	0	0	0
			2.206	Economic Opportunity Areas: Tax Deduction for Renovation of Abandoned Buildings	23 Construction/53 Real Estate and Renta	Negligible			I.R.C.	IRC, §§ 613, 613A	0	c. 63, § 380	St.1993, c. 19, § 18, was approved Mar. 9, 1993, and by § 50 made effective upon passage.	0

	Item #	Description	Industry	FY20 Estimates	Estimated count of beneficiaries	Estimated average Tax Savings(\$)	Based on IRC or MGL?	Legal Reference	IRC	Section	Enacting Statute	Amendments
	Accelerated Deductions From Gross Income			\$333.7								
	2.301	Modified Accelerated Cost Recovery System on Rental Housing	53 Real Estate and Rental and Leasing	\$2.3	385	\$6,003	I.R.C.	IRC § 168	\$168	0	0	0
	2.303	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	Numerous industries	\$0.0			I.R.C.	IRC, § 190	\$190	0	0	0
	2.304	Election to Deduct and Amortize Business Start-Up Costs	Numerous industries	\$0.8	38,000	\$22	I.R.C.	IRC, § 195	\$195	0	0	0
	2.305	Modified Accelerated Cost Recovery System for Equipment	Numerous industries	\$254.2	18,500	\$13,741	I.R.C.	IRC, § 168	\$168	0	0	0
	2.306	Deduction for Excess First-Year Depreciation	Numerous industries	\$45.8			I.R.C.	IRC, § 179	\$179	0	0	0
	2.307	Modified Accelerated Depreciation on Buildings (other than Rental Housing)	Numerous industries	\$1.9	3,700	\$511	I.R.C.	IRC, § 168	\$168	0	0	0
	2.308	Expensing of Research and Development Expenditures in One Year	Numerous industries	\$26.3	950	\$27,730	I.R.C.	IRC, s. 174	\$174	0	0	0
	2.309	Expensing of Exploration and Development Costs	21 Mining, Quarrying, Oil & Gas Extraction	Negligible			I.R.C.	IRC, §§ 193, 263(c), 616, 617; M.G.L. c. 63, § 30.3	§§193, 263(c), 616, 617 \$169	0	0	0
	2.311	Five-Year Amortization of Pollution Control Facilities	Numerous industries	\$2.1			I.R.C.	IRC, § 169		0	0	0
	2.312	Expensing of Certain Expenditures for Alternative Energy Sources	Numerous industries	Not Active	45	#VALUE!	M.G.L.	M.G.L. c. 63, § 38H	0	\$ 38H	Added by St.1976, c. 487, § 1.	Amended by St.1989, c. 341, § 52; St.2008, c. 173, §§ 72, 73, eff. July 3, 2008.
	2.313	Seven-Year Amortization for Reforestation	11 Agriculture, Forestry, Fishing, Hunting	\$0.2			I.R.C.	IRC, § 194	\$194	0	0	0
	Adjustments To Apportionment Formula			\$398.0								
	2.401	Unequal Weighting of Sales, Payroll, and Property in Apportionment Formula	Numerous industries	\$398.0	65,500	\$6,076	M.G.L.	M.G.L. c. 63, § 38 (c), (k), (l), (m)	0	\$ 38(c) : \$ 38(k) :38(l):38(m)	0	St.2008, c. 173, § 66, an emergency act, repealing this section, was approved July 3, 2008, effective July 3, 2008, and by § 101 made applicable to tax years beginning on or after Jan. 1, 2009. : St.1985, c. 188, § 10A, repealing this section, was a
	Exclusions From Property Component			\$444.1								
	2.501	Nontaxation of Certain Energy Property	22 Utilities / Numerous industries	Not Active			M.G.L.	M.G.L. c. 63, § 38H(f)	0	\$ 38H(f)	St.1976, c. 487, § 1	St.2008, c. 173, § 72
	2.502	Exemption for Property Subject to Local Taxation	Numerous industries	\$444.1	63,000	\$7,049	M.G.L.	M.G.L. c. 63, § 30(7)	0	\$ 30(7)	St. 1962, c. 756, §2	St.1966, c. 698, §47; St.1969, c. 539, § 1; St.1970, c. 634, § 1; St.1982, c. 658, § 2; St.2008, c. 173, §40; St.2011, c. 9, §56
	Credits Against Tax			\$658.8								
	2.602	Investment Tax Credit	31-33 Manufacturing	\$63.0	1,600	\$39,350	M.G.L.	M.G.L. c. 63, § 31A (f), (g)	0	\$ 31A	St.1970, c. 634, § 2	St.1973, c. 752, § 3; St.1977, c. 919, § 1; St.1982, c. 658, § 3; St.1988, c. 202, §§ 12, 13; St.1993, c. 19, § 17; St.1994, c. 60, §§ 83 to 85; St.1996, c. 151, § 207; St.1999, c. 127, § 88; St.2003, c. 26, §§ 205, 206, eff. July 1, 2003; St.2003, c. 141
	2.603	Vanpool Credit	Numerous industries / 48-49 Transportation	Negligible	5	#VALUE!	M.G.L.	M.G.L. c. 63, §§ 31E	0	§§ 31D, 31E, 31F	St.1987, c. 736	St.1988, c. 199, § 12; St.2008, c. 173, § 45
	2.604	Research Credit	Numerous industries	\$284.4	1,100	\$258,502	M.G.L.	M.G.L. c. 63, § 38M	0	\$ 38M	St.1991, c. 138, § 130	St.1991, c. 176, § 6; St.1995, c. 280, § 3 ; St.2008, c. 130, § 28; St.2008, c. 173, §§ 76 to 78
	2.605	Economic Development Incentive Program Credit	Numerous industries	\$25.7	160	\$160,582	M.G.L.	M.G.L. c. 63, s. 38N	0	c. 62 § 6(g): c. 63 § 38N	St.1993, c. 19, § 18	MGL c. 63, s. 6 repealed by 1934, 323, s. 1; St.2004, c. 262, § 45; St.2006, c. 123, § 62; St.2009, c. 166, §§ 23, 24; St.2010, c. 240, § 126
	2.606	Credit for Employing Former Full-Employment Program Participants	Numerous industries	Not Active			M.G.L.	St. 1995, c. 5, § 110(m); 830 CMR 118.1	0	0	St. 1995, c. 5, § 110(m)	Not Active
	2.607	Credit for Harbor Maintenance Taxes Paid	92. Public Administration	\$1.3	50	\$26,566	M.G.L.	M.G.L. c. 63, § 38P	0	\$ 38P	St.1996, c. 339, § 1	0
	2.608	Brownfields Credit	Numerous industries / 81 Other services	\$35.6	30	\$1,186,316	M.G.L.	M.G.L. c. 63, § 38Q	0	c. 63, § 38Q	St.1998, c. 206, § 35	St.2000, c. 159, §§ 124, 125; St.2003, c. 141, § 28; St.2006, c. 123, §§ 63, 64; St.2008, c. 173, §§ 79, 80; St.2010, c. 240, §§ 127, 128
	2.609	Low Income Housing Credit	23 Construction	\$98.0	30	\$3,266,667	M.G.L.	M.G.L. c. 63, § 31H				
	2.610	Historic Buildings Rehabilitation Credit	23 Construction	\$41.0	25	\$1,641,601	M.G.L.	M.G.L. c. 63, § 38R	0	c. 63, § 38R	St.2003, c. 141, § 24	St.2004, c. 65, §§ 13 to 18; St.2004, c. 462, § 3; St.2006, c. 123, § 65; St.2010, c. 131, § 48
	2.614	Film Credit (Payroll and Non-wage production)	51 Information	\$78.0	85	\$917,647	M.G.L.	M.G.L. c. 63, § 38X:	0	c. 62, §6: c. 63, §38X	St. 2005, c. 158	St. 2007, c. 63; St.2008, c. 173, § 82; St.2009, c. 27, § 46
	2.615	Medical Device-User Fee Credit	31-33 Manufacturing	\$1.2	10	\$118,237	M.G.L.	M.G.L. c. 63, § 31L	0	c. 63, § 31L	St. 2006, c. 144, 145	0
	2.617	Life Sciences Tax Incentive Program (3 different credits)	54 Professional, Scientific, and Technical S	\$18.0	40	\$449,663	M.G.L.	M.G.L. c. 63, § 31M; 38CC: 38W: 38U	0	c. 62, §6(m), 6(n); c. 63, §§38U, 38W	St. 2008, c. 130, §§ 52-54	0
		Life Sciences Investment Tax Credit										
		Life Sciences User Fee Credit										
		Life Sciences Research Credit										

			Item #	Description	Industry	FY20 Estimates	Estimated count of beneficiaries	Estimated average Tax Savings(\$)	Based on IRC or MGL?	Legal Reference	IRC	Section	Enacting Statute	Amendments
			2.618	Dairy Farmer Tax Credit	11 Agriculture, Forestry, Fishing, Hunting	\$0.7	50	\$14,641	M.G.L.	M.G.L.c. 63, § 38Z		c. 63, § 38Z	St. 2008, c. 310, § 6	St.2009, c. 27, § 47; St.2011, c. 68, § 69
			2.619	Conservation Land Tax Credit	Numerous industries	Negligible			M.G.L.	G.L.c. 63, § 38AA				
			2.620	Employer Wellness Program Credit	Numerous industries	\$0.0			M.G.L.			c. 63, § 38FF		
			2.621	Community Investment tax Credit	92 Public Administration	\$3.0			M.G.L.			c. 63, § 38EE		
			2.622	Certified Housing Development Tax Credit	23 Construction	\$7.2			M.G.L.					
			2.623	Veteran's Hire Tax Credit	Numerous industries	\$0.5			M.G.L.					
			2.624	Apprentice Tax Credit	Numerous industries	\$1.3			M.G.L.					
			Entity Exempt From Taxation			\$8.1								
			2.701	Exemption of Credit Union Income	52 Finance	\$8.1	215	\$37,599	I.R.C.	IRC, § 501(c)(14)(A); M.G.L. c. 63, § 30	\$501(c)(14)(A)	0	0	0
			2.702	Tax-Exempt Organizations	81 Other services	N.A.			I.R.C.	IRC, § 501; M.G.L. c. 63, § 30.	\$501	0	0	0
			2.703	Exemption for Regulated Investment Companies	52 Finance	N.A.			M.G.L.	M.G.L. c. 63, § 68C(8).	0	c. 63, §§ 30, 38B	St.1935, c. 473, § 3	St.1953, c. 654, § 58; St.1956, c. 379, § 2; St.1956, c. 550, § 8; St.1962, c. 560, § 1; St.1962, c. 756, § 7; St.1966, c. 698, § 60; St.1971, c. 555, § 35; St.1973, c. 752, § 8; St.1975, c. 684, § 51; St.1992, c. 133, §§ 405, 406; St.1995, c. 81, § 6; St.
			Sales and Use Tax			\$5,270.0								
			Exempt Entities			\$532.6								
			3.001	Exemption for Sales to the Federal Government	92 Public Administration	N.A.			M.G.L.	M.G.L. c. 64H, § 6(d)	0	\$6(d)	1967	0
			3.002	Exemption for Sales to the Commonwealth	92 Public Administration	N.A.			M.G.L.	M.G.L. c. 64H, § 6(d)	0	\$6(d)	1967	0
			3.003	Exemption for Sales to Tax-Exempt Organizations	92 Public Administration	\$530.2	26,447	\$20,048	M.G.L.	M.G.L. c. 64H, § 6(e) and (x)	0	\$6(e); \$6(x)	1967; 1970	1968, 1983, 1990, 2004
			3.004	Exemption for Sales to Motion Picture Production Companies	51 Information	\$0.3	83	\$3,883	M.G.L.	M.G.L. c. 64H, § 6(ww)	0	\$6 (ww)	2005	2007
			3.005	Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Science	54 Professional, Scientific, and Technical S	\$2.1			M.G.L.					
			Exempt Products / Services			\$1,885.6								
			3.101	Exemption for Food	72 Accommodation and Food Services / N	\$863.2	6,595,245	\$131	M.G.L.	M.G.L. c. 64H, § 6(h) and (kk)	0	\$6(h); \$6(kk)	1967; 1986	1971, 1978, 1986, 1988, 1993, 2000
			3.102	Exemption for Certain Food and Beverages Sold in Restaurants	72 Accommodation and Food Services / N	N.A.			M.G.L.	M.G.L. c. 64H, § 6(h)	0	\$6(h)	1967	1971, 1977, 1986, 1988,
			3.103	Exemption for Clothing	31-33 Manufacturing	\$307.0	6,595,245	\$47	M.G.L.	M.G.L. c. 64H, § 6(k)	0	\$6(k)	1967	1971,
			3.104	Exemption for Medical and Dental Supplies and Devices	31-33 Manufacturing	\$603.8			M.G.L.	M.G.L. c. 64H, § 6(l) and (z)	0	\$6(l); \$6(z)	1967; 1973	1979, 1984, 2011
			3.105	Exemption for Water	22 Utilities / Numerous industries	\$56.2	6,595,245	\$9	M.G.L.	M.G.L. c. 64H, § 6(l)	0	\$6(l)	1967	1971, 1990
			3.106	Exemption for Newspapers and Magazines	51 Information	\$34.3			M.G.L.	M.G.L. c. 64H, § 6(m)	0	\$6(m)	1967	0
			3.107	Exemption for the American Flag	31-33 Manufacturing	N.A.			M.G.L.	M.G.L. c. 64H, § 6(w)	0	\$6(w)	1968	0
			3.108	Exemption for Certain Precious Metals	31-33 Manufacturing	N.A.			M.G.L.	M.G.L. c. 64H, § 6(l)	0	\$6(l)	1987	1993
			3.109	Exemption for Cement Mixers	21 Mining, Quarrying, and Oil and Gas Ext	N.A.			M.G.L.	M.G.L. c. 64H, § 6(y)	0	\$6(y)	1971	1983
			3.112	Exemption for Aircraft and Aircraft Parts	31-33 Manufacturing	\$21.2			M.G.L.	M.G.L. c. 64H, § 6(uu) and (vv)	0	\$6(uu); \$6(vv)	2001	0
			3.113	Exemption for Breast Pumps	31-33 Manufacturing	included in 3.104			M.G.L.	M.G.L. c. 64H, § 6(l), contained in St. 2011, c. 68, § 72.			2011	
			Exempt, Taxed Under Another Excise			\$683.9								
			3.201	Exemption for Alcoholic Beverages	72 Accommodation and Food Services	\$127.1	3,334,556	\$38	M.G.L.	M.G.L. c. 64H § 6(g)	0	\$6(g)	1967	1971, 2009, 2010
			3.202	Exemption for Motor Fuels	44-45 Retail Trade / Numerous industries	\$556.8	4,663,802	\$119	M.G.L.	M.G.L. c. 64H, § 6(g)	0	\$6(g)	1967	0

		Item #	Description	Industry	FY20 Estimates	Estimated count of beneficiaries	Estimated average: Tax Savings(\$)	Based on IRC or MGL?	Legal Reference	IRC	Section	Enacting Statute	Amendments
			Exempt Component of A Product Or Consumed In Production		\$906.5								
		3.301	Exemption for Items Used in Making Clothing	31-33 Manufacturing	N.A.			M.G.L.	M.G.L. c. 64H, § 6(v)	0	§6(v)	1967	0
		3.302	Exemption for Materials, Tools, Fuels, and Machinery Used in Manufacturing	31-33 Manufacturing	\$636.9			M.G.L.	M.G.L. c. 64H, § 6(r) and (s)	0	§6(r) : §6(s)	1967	1971, 1977, 1982, 1990, 1995
		3.303	Exemption for Materials, Tools, Fuels, and Machinery Used in Research and Development	Numerous industries	\$100.1			M.G.L.	M.G.L. c. 64H, § 6(r) and (s)	0	§6(r) : §6 (s)	1977	1982
		3.304	Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power, water, and steam	22 Utilities	\$70.7			M.G.L.	M.G.L. c. 64H, § 6(r) and (s)	0	§6(r), (s)	1967	1971, 1977, 1982, 1990
		3.306	Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing	51 Information	\$65.0			M.G.L.	M.G.L. c. 64H, § 6(r) and (s)	0	§6(r), (s)	1967	1990, 1995
		3.308	Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production	11 Agriculture, Forestry, Fishing, Hunting	\$20.1			M.G.L.	M.G.L. c. 64H, § 6(r), (s) and (p)	0	§6(r), (s): §6(p)	1967	1971, 1977, 1982, 1990 : 1968, 2008
		3.309	Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing	11 Agriculture, Forestry, Fishing, Hunting	\$13.7			M.G.L.	M.G.L. c. 64H, § 6(r), (s) and (o)	0	§6(r), (s): §6(o)	1967: 1968	1971, 1977, 1982, 1990
		3.310	Exemption for Materials, Tools, Fuels, and Machinery Used in Radio and TV Broadcasting		N.A.			M.G.L.	M.G.L. c. 64H, § 6(r) and (s)	0	§6(r), (s)	1967	1990, 1995
			Exemptions For Specified Uses Of Product / Services		\$1,111.1								
		3.401	Exemption for Electricity	Numerous industries	\$318.1	6,595,245	\$48	M.G.L.	M.G.L. c. 64H, § 6(j) and (qq)	0	§6(j): §6(qq)	1967: 1990	1990: 1991, 2005
		3.402	Exemption for Fuel Used for Heating Purposes	44-45 Retail Trade / Numerous industries	\$70.3	6,595,245	\$11	M.G.L.	M.G.L. c. 64H, § 6(j) and (qq)	0	§6(j): §6(qq)	1967: 1990	1977, 1990: 1991, 2005
		3.403	Exemption for Piped and Bottled Gas	22 Utilities / Numerous industries	\$201.8	6,595,245	\$31	M.G.L.	M.G.L. c. 64H, § 6(j) and (qq)	0	§6(j), (qq)	1967: 1990	1990: 1991, 2005
		3.404	Exemption for Steam	22 Utilities / Numerous industries	\$14.4	6,595,245	\$2	M.G.L.	M.G.L. c. 64H, § 6(j) and (qq)	0	§6(j), (qq)	1971: 1990	1990: 1991, 2005
		3.405	Exemption for Certain Energy Conservation Equipment	22 Utilities / Numerous industries	N.A.			M.G.L.	M.G.L. c. 64H, § 6(dd)	0	§6(dd)	1977	0
		3.406	Exemption for Funeral Items	81 Other services	\$13.6			M.G.L.	M.G.L. c. 64H, § 6(n)	0	§6(n)	1967	0
		3.407	Exemption for a Motor Vehicle for a Paraplegic	42 Wholesale Trade	\$1.3			M.G.L.	M.G.L. c. 64H, § 6(u)	0	§6(u)	1967	1968, 2006
		3.408	Exemption for Textbooks	51 Information	\$57.4	1,589,882	\$36	M.G.L.	M.G.L. c. 64H, § 6(m)	0	§6(m)	1967	0
		3.409	Exemption for Books used for Religious Worship	51 Information	N.A.			M.G.L.	M.G.L. c. 64H, § 6(m)	0	§6(m)	1967	0
		3.410	Exemption for Containers	31-33 Manufacturing	\$208.5			M.G.L.	M.G.L. c. 64H, § 6(q)	0	§6(q)	1967	1981, 2005
		3.411	Exemption for Certain Sales by Typographers, Compositors and Color Separators	31-33 Manufacturing	N.A.			M.G.L.	M.G.L. c. 64H, § 6(gg)	0	§6(gg)	1979	1982
		3.412	Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Certain	92 Public Administration	\$173.6			M.G.L.	M.G.L. c. 64H, § 6(f)	0	§6(f)	1967	1998
		3.417	Exemption for Commuter Boats	48-49 Transportation / Warehousing	N.A.			M.G.L.	M.G.L. c. 64H, § 6(pp)	0	§6(pp)	1990	0
		3.418	Exemption for Fuels, Supplies, and Repairs for Vessels Engaged in Interstate or Foreign Commerce	48-49 Transportation / Warehousing	\$0.8			M.G.L.	M.G.L. c. 64H, § 6(o)	0	§6(o)	1967	0
		3.419	Exemption for Fuel Used in Operating Aircraft and Railroads	48-49 Transportation / Warehousing	\$51.3			M.G.L.	M.G.L. c. 64H, § 6(j)	0	§6(j)	1967	1977, 1990
		3.420	Exemption for Sales of Certain New and Used Buses	92 Public Administration	N.A.			M.G.L.	M.G.L. c. 64H, § 6(aa)	0	§6(aa)	1973	1997
		3.421	Exemption for Films	51 Information	N.A.			M.G.L.	M.G.L. c. 64H, § 6(m)	0	§6(m)	1967	0

			Item #	Description	Approval required?	If approval required who approves	Administering Agency (if any)	Other agencies involved	Clawback/recapture	Sunset Date	Caps?	Refundable?	Transferable ?	Not in the tax base?	Are there offsetting effects of federal taxes if the TEB item eliminated?	Description of the offsetting tax effects
				Personal Income Tax												
				Exclusions From Gross Income												
			1.001	Exemption of Premiums on Accident and Accidental Death Insurance								No	No	No	Yes	Itemizers on Federal Return
			1.002	Exemption of Premiums on Group-Term Life Insurance								No	No	No	Yes	Itemizers on Federal Return
			1.003	Exemption of Interest on Life Insurance Policy and Annuity Cash Value								No	No	No	Yes	Itemizers on Federal Return
			1.004	Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care								No	No	No	Yes	Itemizers on Federal Return
			1.005	Exemption of Annuity or Pension Payments to Firemen and Policemen								No	No	No	Yes	Itemizers on Federal Return
			1.006	Exemp. of Distributions from Certain Contributory Pension and Annuity Plans								No	No	No	Yes	Itemizers on Federal Return
			1.007	Exemption of Railroad Retirement Benefits								No	No	No	Yes	Itemizers on Federal Return
			1.008	Exemption of Public Assistance Benefits								No	No	No	No	Low Income, unlikely to itemize
			1.009	Exemption of Social Security Benefits								No	No	No	No	Low Income, unlikely to itemize
			1.010	Exemption of Workers' Compensation Benefits								No	No	No	No	Low Income, unlikely to itemize
			1.011	Exemption of Dependent Care Expenses								No	No	No	Yes	Itemizers on Federal Return
			1.012	Exemption of Certain Foster Care Payments								No	No	No	Yes	Itemizers on Federal Return
			1.013	Exemption of Payments Made to Coal Miners								No	No	No		
			1.014	Exemption of Rental Value of Parsonages								No	No	No	No	Low Income, unlikely to itemize
			1.015	Exemption of Scholarships and Fellowships								No	No	No	No	Low Income, unlikely to itemize
			1.016	Exclusion of Certain Prizes and Awards								No	No	No		
			1.017	Exemption of Cost-Sharing Payments								No	No	No	Yes	Itemizers on Federal Return
			1.018	Exemption of Meals and Lodging Provided at Work								No	No	No	Yes	Itemizers on Federal Return
			1.019	Treatment of Business-Related Entertainment Expenses								No	No	No	Yes	Itemizers on Federal Return
			1.020	Exemption of Income from the Sale, Lease or Transfer of Certain Patents								No	No	No	Yes	Itemizers on Federal Return
			1.021	Exemption of Capital Gains on Home Sale (formerly only for Persons 55 and Over)								No	No	No	Yes	Itemizers on Federal Return
			1.022	Nontaxation of Capital Gains at Death								No	No	No	Yes	Itemizers on Federal Return
			1.023	Exemption of Interest from Massachusetts Obligations								No	No	No	Yes	Itemizers on Federal Return
			1.024	Exemption of Benefits and Allowances to Armed Forces Personnel								No	No	No	Yes	Itemizers on Federal Return
			1.025	Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits								No	No	No	No	Low Income, unlikely to itemize
			1.026	Exemption of Military Disability Pensions								No	No	No	No	Low Income, unlikely to itemize
			1.027	Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel								No	No	No	No	Low Income, unlikely to itemize
			1.028	Exemption of Income Received by Persons Killed in Military Action or Terrorist Activity								No	No	No		
			1.029	Exemption for Retirement Pay of the Uniformed Services								No	No	No	Yes	Itemizers on Federal Return
			1.030	Exclusion from Gross Income of Parking, T-Pass and Vanpool Fringe Benefits								No	No	No	Yes	Itemizers on Federal Return
			1.031	Health Savings Accounts (exemption)											Yes	Itemizers on Federal Return
			1.032	Employer-Provided Adoption Assistance								No	No	No	Yes	Itemizers on Federal Return
			1.033	Employer-Provided Education Assistance								No	No	No	Yes	Itemizers on Federal Return
			1.035	Department of Defense Homeowners Assistance Plan								No	No	No	Yes	Itemizers on Federal Return
			1.036	Survivor Annuities of Fallen Public Safety Officers								No	No	No	Yes	Itemizers on Federal Return
			1.037	Survivor Annuities of Fallen Astronauts								No	No	No	Yes	Itemizers on Federal Return
			1.039	Discharge of Indebtedness for Health Care Professionals								No	No	No	Yes	Itemizers on Federal Return
			1.040	Archer Medical Savings Accounts (exemption)											Yes	Itemizers on Federal Return
			1.041	Earnings of Pre-paid and Tuition Savings ("529" plans)												
				Deferrals Of Gross Income												
			1.101	Net Exemption of Employer Contributions and Earnings of Private Pension Plans								No	No	No		
			1.102	Treatment of Incentive Stock Options								No	No	No		
			1.103	Exempt of Earnings on Stock Bonus Plans or Profit Sharing Trusts								No	No	No		
			1.104	Exemption of Earnings on IRA and Keogh Plans								No	No	No		
			1.106	Nontaxation of Capital Gains at Time of Gift								No	No	No		

[illegible]

		Item #	Description	Approval required?	If approval required who approves	Administering Agency (if any)	Other agencies involved	Clawback/recapture	Sunset Date	Caps?	Refundable?	Transferable ?	Not in the tax base?	Are there offsetting effects of federal taxes if the TEB item eliminated?	Description of the offsetting tax effects
		Credits Against Tax													
		1.601	Renewable Energy Source Credit	No			No	No	No	No overall cap. Individual claimants limited to 15% of expenditures or \$1000 whichever is less.	No	No	No		
		1.602	Credit for Removal of Lead Paint	No			No	No	No	No overall cap. Individual claimants limited to cost of removal or \$1,500 whichever is less. If claimant is mandated to remove paint, then credit is one-half the cost of removal or \$500, whichever is less.	No	No	No		
		1.603	EDIP/Economic Development Incentive Program Credit	Yes	Economic Assistance Coordinating Council	Mass. Office of Business Development	Municipalities	Yes	No	Yes, \$25 million per year	Yes-100%, for specified project types	No	No		
		1.604	Credit for Employing Former Full-Employment Program Participants	Yes	Mass. Department of Transitional Assistance	Mass. Department of Transitional Assistance	No	No	No	No overall, limit \$1,200 per employee	No	No	No		
		1.605	Earned Income Credit	No			No	No	No	No	Yes	No	No		
		1.606	Septic System Repair Credit	No			No	No	No	No overall cap. Limit \$1,500 per claimant per year and \$6,000 total.	No	No	No		
		1.607	Low Income Housing Tax Credit	Yes	Department of Housing and Community Development	Department of Housing and Community Development	No	Yes	No	Currently \$50 million per year. Temporarily increased to \$100 million per year for tax years 2013 and 2014	No	Yes	No		
		1.608	Brownfields Credit	No			Department of Environmental Protection	Yes	01/01/2014	No	No	Yes	No		
		1.609	Refundable Credit Against Property Tax for Seniors ("Circuit Breaker")	No			No	No	No	No overall cap. Limit to individual claimant set annually	Yes	No	No		
		1.610	Historic Buildings Rehabilitation Credit	Yes	Mass. Historical Commission	Mass. Historical Commission		Yes	12/31/2017	Yes, \$50 million per year	No	Yes	No		
		1.611	Film Credit, Payroll and Production					No	01/01/2023	No	Yes-90%	Yes	No		
		1.613	Medical Device User Fee Credit	No			No	No	No	No	No	Yes	No		
		1.614	Dairy Farmer Tax Credit	Yes	Department of Agricultural Resources	Department of Agricultural Resources	No	No	No	Yes, \$4 million per year	Yes-100%	No	No		
		1.615	Conservation Land Tax Credit	Yes	Secretary of the Office of Energy & Environment Affairs	Secretary of the Office of Energy & Environment Affairs	No	No	No	Yes, capped at \$2 million per year	Yes-100%	No	No		
		1.616	Employer Wellness Program Tax Credit												
		1.617	Community Investment Tax Credit												
		1.618	Farming and Fisheries Tax Credit												
		1.619	Certified Housing Development Tax Credit												
		1.620	Veteran's Hire Tax Credit												
		1.621	Apprentice Tax Credit												
		Corporate Excise (Corporate and, if applicable, include Financial Inst. and Public Utility, and Insurance)													
		Exclusions From Gross Income													
		2.001	Small Business Corporations								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
		2.002	Exemption of Income from the Sale, Lease or Transfer of Certain Patents								N.A.	N.A.	No		
		Deferrals Of Gross Income													
		2.101	Deferral of Tax on Certain Shipping Companies								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
		Deductions From Gross Income													
		2.201	Charitable Contributions and Gifts Deduction								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
		2.203	Net Operating Loss (NOL) Carryover								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
		2.204	Excess Natural Resource Depletion Allowance								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
		2.205	Deduction for Certain Dividends of Cooperatives								N.A.	N.A.	No		
		2.206	Economic Opportunity Areas: Tax Deduction for Renovation of Abandoned Buildings								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes

			Item #	Description	Approval required?	If approval required who approves	Administering Agency (if any)	Other agencies involved	Clawback/recapture	Sunset Date	Caps?	Refundable?	Transferable ?	Not in the tax base?	Are there offsetting effects of federal taxes if the TEB item eliminated?	Description of the offsetting tax effects
			Accelerated Deductions From Gross Income													
			2.301	Modified Accelerated Cost Recovery System on Rental Housing								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.303	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.304	Election to Deduct and Amortize Business Start-Up Costs								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.305	Modified Accelerated Cost Recovery System for Equipment								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.306	Deduction for Excess First-Year Depreciation								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.307	Modified Accelerated Depreciation on Buildings (other than Rental Housing)								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.308	Expensing of Research and Development Expenditures in One Year								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.309	Expensing of Exploration and Development Costs								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.311	Five-Year Amortization of Pollution Control Facilities								N.A.	N.A.	No		
			2.312	Expensing of Certain Expenditures for Alternative Energy Sources								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.313	Seven-Year Amortization for Reforestation								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			Adjustments To Apportionment Formula													
			2.401	Unequal Weighting of Sales, Payroll, and Property in Apportionment Formula								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			Exclusions From Property Component													
			2.501	Nontaxation of Certain Energy Property								N.A.	N.A.	No		
			2.502	Exemption for Property Subject to Local Taxation								N.A.	N.A.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			Credits Against Tax													
			2.602	Investment Tax Credit	No			No	No	No	No	No	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.603	Vanpool Credit	No			No		No	No	No	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.604	Research Credit	No			No	No	No	No	No	No, except for tax years beginning on or after 1/1/09 for life science companies. In which case it is 90% refundable.	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.605	Economic Development Incentive Program Credit	Yes	Economic Assistance Coordinating Council	Mass. Office of Business Development	Municipalities	Yes	No	Yes, \$25 million per year	Yes-100%, for specified project types	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.606	Credit for Employing Former Full-Employment Program Participants	Yes	Mass. Department of Transitional Assistance	Mass. Department of Transitional Assistance	No	No	No	No overall, limit \$1,200 per employee	No	No	No		
			2.607	Credit for Harbor Maintenance Taxes Paid	No			No	No	No	No	No	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.608	Brownfields Credit	No			Department of Environmental Protection	Yes	41640	No	No	Yes	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.609	Low Income Housing Credit	Yes	Department of Housing and Community Development	Department of Housing and Community Development	No	Yes	No	Currently \$50 million per year. Temporarily increased to \$100 million per year for tax years 2013 and 2014	No	Yes	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.610	Historic Buildings Rehabilitation Credit	Yes	Mass. Historical Commission	Mass. Historical Commission		Yes	43100	Yes, \$50 million per year	No	Yes	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.614	Film Credit (Payroll and Non-wage production)					No	44927	No	Yes-90%	Yes	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.615	Medical Device-User Fee Credit	No			No	No	No	No	No	Yes	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
			2.617	Life Sciences Tax Incentive Program (3 different credits)	Yes	Mass. Life Sciences Center	Mass. Life Sciences Center	Secretary of Administration and Finance/DOR	Yes	12/31/2018	Yes, \$25 million total for all 3 credits, each year for 10 years	See specific credit	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
				Life Sciences Investment Tax Credit		Mass. Life Sciences Center	Mass. Life Sciences Center		Yes	12/31/2018		Yes-90%	No	No		
				Life Sciences User Fee Credit		Mass. Life Sciences Center	Mass. Life Sciences Center		Yes	12/31/2018		Yes-90%	No	No		
				Life Sciences Research Credit		Mass. Life Sciences Center	Mass. Life Sciences Center		Yes	12/31/2018		No if under M.G.L. C.63.38W, yes if under MGL C.63.38Q).	No	No		

Item #	Description	Approval required?	If approval required who approves	Administering Agency (if any)	Other agencies involved	Clawback/recapture	Sunset Date	Caps?	Refundable?	Transferable ?	Not in the tax base?	Are there offsetting effects of federal taxes if the TEB item eliminated?	Description of the offsetting tax effects
2.618	Dairy Farmer Tax Credit	Yes	Department of Agricultural Resources	Department of Agricultural Resources	No	No	No	Yes, \$4 million per year	Yes-100%	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
2.619	Conservation Land Tax Credit	Yes	Secretary of the Office of Energy & Environment Affairs	Secretary of the Office of Energy & Environment Affairs		No	No	Yes, capped at \$2 million per year	Yes-100%	No	No	Yes	Shareholders of S-corps can itemize their deduction in their individual income taxes
2.620	Employer Wellness Program Credit												
2.621	Community Investment tax Credit												
2.622	Certified Housing Development Tax Credit												
2.623	Veteran's Hire Tax Credit												
2.624	Apprentice Tax Credit												
Entity Exempt From Taxation													
2.701	Exemption of Credit Union Income												The number of credit unions listed in the summation of taxable income was used for this count's estimation.
2.702	Tax-Exempt Organizations									N.A.	Yes		
2.703	Exemption for Regulated Investment Companies									N.A.	No		
Sales and Use Tax													
Exempt Entities													
3.001	Exemption for Sales to the Federal Government					No	No	No	N.A.	N.A.	No		
3.002	Exemption for Sales to the Commonwealth					No	No	No	N.A.	N.A.	No		
3.003	Exemption for Sales to Tax-Exempt Organizations					No	No	No	N.A.	N.A.	No		
3.004	Exemption for Sales to Motion Picture Production Companies					Yes	January 1, 2023	No	N.A.	N.A.	No		
3.005	Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Science												
Exempt Products / Services													
3.101	Exemption for Food					No	No	No	N.A.	N.A.	No		
3.102	Exemption for Certain Food and Beverages Sold in Restaurants					No	No	No	N.A.	N.A.	No		
3.103	Exemption for Clothing					No	No	Yes	N.A.	N.A.	No		
3.104	Exemption for Medical and Dental Supplies and Devices					No	No	No	N.A.	N.A.	No		
3.105	Exemption for Water					No	No	No	N.A.	N.A.	No		
3.106	Exemption for Newspapers and Magazines					No	No	No	N.A.	N.A.	No		
3.107	Exemption for the American Flag					No	No	No	N.A.	N.A.	No		
3.108	Exemption for Certain Precious Metals					No	No	No	N.A.	N.A.	No		
3.109	Exemption for Cement Mixers					No	No	No	N.A.	N.A.	No		
3.112	Exemption for Aircraft and Aircraft Parts					No	No	No	N.A.	N.A.	No		
3.113	Exemption for Breast Pumps					No	No	No	N.A.	N.A.	No		
Exempt, Taxed Under Another Excise													
3.201	Exemption for Alcoholic Beverages					No	No	No	N.A.	N.A.	No		
3.202	Exemption for Motor Fuels					No	No	No	N.A.	N.A.	No		

			Item #	Description	Approval required?	If approval required who approves	Administering Agency (if any)	Other agencies involved	Clawback/ recapture	Sunset Date	Caps?	Refundable?	Transferable ?	Not in the tax base?	Are there offsetting effects of federal taxes if the TEB item eliminated?	Description of the offsetting tax effects
				Exempt Component of A Product Or Consumed In Production												
			3.301	Exemption for Items Used in Making Clothing					No	No	No	N.A.	N.A.	No		
			3.302	Exemption for Materials, Tools, Fuels, and Machinery Used in Manufacturing					No	No	No	N.A.	N.A.	No		
			3.303	Exemption for Materials, Tools, Fuels, and Machinery Used in Research and Development					No	No	No	N.A.	N.A.	No		
			3.304	Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power, water, and steam					No	No	No	N.A.	N.A.	No		
			3.306	Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing					No	No	No	N.A.	N.A.	No		
			3.308	Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production					No	No	No	N.A.	N.A.	No		
			3.309	Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing					No	No	No	N.A.	N.A.	No		
			3.310	Exemption for Materials, Tools, Fuels, and Machinery Used in Radio and TV Broadcasting					No	No	No	N.A.	N.A.	No		
				Exemptions For Specified Uses Of Product / Services												
			3.401	Exemption for Electricity					No	No	No	N.A.	N.A.	No		
			3.402	Exemption for Fuel Used for Heating Purposes					No	No	No	N.A.	N.A.	No		
			3.403	Exemption for Piped and Bottled Gas					No	No	No	N.A.	N.A.	No		
			3.404	Exemption for Steam					No	No	No	N.A.	N.A.	No		
			3.405	Exemption for Certain Energy Conservation Equipment					No	No	No	N.A.	N.A.	No		
			3.406	Exemption for Funeral Items					No	No	No	N.A.	N.A.	No		
			3.407	Exemption for a Motor Vehicle for a Paraplegic					No	No	No	N.A.	N.A.	No		
			3.408	Exemption for Textbooks					No	No	No	N.A.	N.A.	No		
			3.409	Exemption for Books used for Religious Worship					No	No	No	N.A.	N.A.	No		
			3.410	Exemption for Containers					No	No	No	N.A.	N.A.	No		
			3.411	Exemption for Certain Sales by Typographers, Compositors and Color Separators					No	No	No	N.A.	N.A.	No		
			3.412	Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Commercial Construction					No	No	No	N.A.	N.A.	No		
			3.417	Exemption for Commuter Boats					No	No	No	N.A.	N.A.	No		
			3.418	Exemption for Fuels, Supplies, and Repairs for Vessels Engaged in Interstate or Foreign Commerce					No	No	No	N.A.	N.A.	No		
			3.419	Exemption for Fuel Used in Operating Aircraft and Railroads					No	No	No	N.A.	N.A.	No		
			3.420	Exemption for Sales of Certain New and Used Buses					No	No	No	N.A.	N.A.	No		
			3.421	Exemption for Films					No	No	No	N.A.	N.A.	No		

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		Item #	Description	Notes for estimating count	Data Source
			Personal Income Tax		
			Exclusions From Gross Income		
		1.001	Exemption of Premiums on Accident and Accidental Death Insurance		Fed TEB
		1.002	Exemption of Premiums on Group-Term Life Insurance		Fed TEB
		1.003	Exemption of Interest on Life Insurance Policy and Annuity Cash Value		Fed TEB
		1.004	Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care		Fed TEB
		1.005	Exemption of Annuity or Pension Payments to Firemen and Policemen		
		1.006	Exemp. of Distributions from Certain Contributory Pension and Annuity Plans		Congressional Research
		1.007	Exemption of Railroad Retirement Benefits		Railroad Retirement Board
		1.008	Exemption of Public Assistance Benefits		BEA
		1.009	Exemption of Social Security Benefits	Source: Social Security Administration	BEA
		1.010	Exemption of Workers' Compensation Benefits		BEA
		1.011	Exemption of Dependent Care Expenses		Fed TEB
		1.012	Exemption of Certain Foster Care Payments		Fed TEB
		1.013	Exemption of Payments Made to Coal Miners		Fed TEB
		1.014	Exemption of Rental Value of Parsonages		Fed TEB
		1.015	Exemption of Scholarships and Fellowships		Fed TEB
		1.016	Exclusion of Certain Prizes and Awards		
		1.017	Exemption of Cost-Sharing Payments		Fed TEB
		1.018	Exemption of Meals and Lodging Provided at Work		Fed TEB
		1.019	Treatment of Business-Related Entertainment Expenses		
		1.020	Exemption of Income from the Sale, Lease or Transfer of Certain Patents		
		1.021	Exemption of Capital Gains on Home Sale (formerly only for Persons 55 and Over)		Fed TEB
		1.022	Nontaxation of Capital Gains at Death		Fed TEB
		1.023	Exemption of Interest from Massachusetts Obligations		IRS SOI
		1.024	Exemption of Benefits and Allowances to Armed Forces Personnel		Fed TEB
		1.025	Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits		Fed TEB
		1.026	Exemption of Military Disability Pensions		Fed TEB
		1.027	Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel		DoD
		1.028	Exemption of Income Received by Persons Killed in Military Action or Terrorist Activity		
		1.029	Exemption for Retirement Pay of the Uniformed Services		DoD
		1.030	Exclusion from Gross Income of Parking, T-Pass and Vanpool Fringe Benefits		Fed TEB
		1.031	Health Savings Accounts (exemption)		
		1.032	Employer-Provided Adoption Assistance		Fed TEB
		1.033	Employer-Provided Education Assistance		Fed TEB
		1.035	Department of Defense Homeowners Assistance Plan		
		1.036	Survivor Annuities of Fallen Public Safety Officers		
		1.037	Survivor Annuities of Fallen Astronauts		
		1.039	Discharge of Indebtedness for Health Care Professionals		
		1.040	Archer Medical Savings Accounts (exemption)		
		1.041	Earnings of Pre-paid and Tuition Savings ("529" plans)		
			Deferrals Of Gross Income		
		1.101	Net Exemption of Employer Contributions and Earnings of Private Pension Plans		Fed TEB
		1.102	Treatment of Incentive Stock Options		
		1.103	Exempt of Earnings on Stock Bonus Plans or Profit Sharing Trusts		
		1.104	Exemption of Earnings on IRA and Keogh Plans		Fed TEB
		1.106	Nontaxation of Capital Gains at Time of Gift		Fed TEB

		Item #	Description	Notes for estimating count	Data Source
			Deductions From Gross Income		
		1.201	Capital Gains Deduction		
		1.202	Deduction of Capital Losses against Interest and Dividend Income		
		1.203	Excess Natural Resource Depletion Allowance		Fed TEB
		1.204	Abandoned Building Renovation Deduction		
			Accelerated Deductions From Gross Income		
		1.301	Modified Accelerated Depreciation on Rental Housing		Fed TEB
		1.303	Modified Accelerated Depreciation on Buildings (other than Rental Housing)		Fed TEB
		1.304	Modified Accelerate Cost Recovery System (MACRS) for Equipment		Fed TEB
		1.305	Deduction for Excess First-Year Depreciation		Fed TEB
		1.306	Five-Year Amortization of Start-Up Cost		Fed TEB
		1.308	Expensing of Exploration and Development Costs		Fed TEB
		1.309	Expensing of Research and Development Expenditures in One Year		Fed TEB
		1.310	Five-Year Amortization of Pollution Control Facilities		
		1.311	Seven Year Amortization for Reforestation		
		1.312	Expensing of Certain Capital Outlays of Farmers		Fed TEB
			Deductions From Adjusted Gross Income		
		1.401	Deduction for Employee Social Security and Railroad Retirement Payments		Mass. SOI
		1.402	Deduction for Employee Contributions to Public Pension Plans		
		1.403	Additional Exemption for the Elderly		Mass. SOI
		1.404	Additional Exemption for the Blind		Mass. SOI
		1.405	Dependents Exemption where the Child Earns Income		
		1.406	Deduction for Dependent Under 12		Mass. SOI
		1.407	Personal Exemption for Students Aged 19 or Over		Dept. of Education
		1.408	Deduction for Adoption Fees		Mass. SOI
		1.409	Deduction for Business-Related Childcare Expenses		Mass. SOI
		1.410	Exemption of Medical Expenses		Mass. SOI
		1.411	Rent Deduction		Mass. SOI
		1.412	Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators		
		1.413	Exemption of Interest on Savings in Massachusetts Banks		Mass. SOI
		1.414	Tuition Tax Deduction		Mass. SOI
		1.415	Charitable Contributions Tax Deduction		Suspended
		1.418	Deduction for Costs Involved in Unlawful Discrimination Suits		
		1.419	Business Exp of National Guard and Reserve Members		
		1.420	Archer Medical Savings Accounts (deduction)		
		1.421	Clean-Fuel Vehicles and Certain Refueling Prop.		
		1.422	Health Savings Accounts (deduction)		Fed TEB
		1.423	Commuter Deduction (NEW)		Mass. SOI
		1.424	Self-Employed Health Insurance Deduction		Mass. SOI
		1.425	Student Loan Interest Deduction		Mass. SOI
		1.426	Expenses of Human Organ Transplant		Estimate (new)
		1.427	Prepaid Tuition or College Savings Plan Deduction		
		1.428	Gambling Loss Deduction		
			Preferential Rate of Taxation		
		1.501	Small Business Stock, Capital Gains Tax Rate		

		Item #	Description	Notes for estimating count	Data Source
		Credits Against Tax			
		1.601	Renewable Energy Source Credit		Mass. SOI
		1.602	Credit for Removal of Lead Paint		Mass. SOI
		1.603	EDIP/Economic Development Incentive Program Credit		Mass. SOI
		1.604	Credit for Employing Former Full-Employment Program Participants		Mass. SOI
		1.605	Earned Income Credit		Mass. SOI
		1.606	Septic System Repair Credit		Mass. SOI
		1.607	Low Income Housing Tax Credit	Credits authorized by Department of Housing and Community Development (DHCD): The count is based on historically claimed figures in tax returns; however, because it is a transferable credit, count may be different from original claimants.	Mass. SOI
		1.608	Brownfields Credit	Because this credit is transferable, "count" figure made up of both original claimants and transferees. For original applicants, we expect 70 to 80; see September 2011 report	Mass. SOI
		1.609	Refundable Credit Against Property Tax for Seniors ("Circuit Breaker")		Mass. SOI
		1.610	Historic Buildings Rehabilitation Credit	Because this credit is transferable, "count" figure made up of both original claimants and transferees. The count here is based on historically claimed figures in tax returns and may be different from original claimants.	Mass. SOI
		1.611	Film Credit, Payroll and Production	Because this credit is transferable, count of claimants may be different from original claimants. For this credit, we expect 80 to 90 applicants (see Film Credit report).	Mass. SOI
		1.613	Medical Device User Fee Credit	Data from Audit was used to estimate the count	Mass. SOI
		1.614	Dairy Farmer Tax Credit	Credit 100% refundable.	Mass. SOI
		1.615	Conservation Land Tax Credit		
		1.616	Employer Wellness Program Tax Credit		
		1.617	Community Investment Tax Credit		
		1.618	Farming and Fisheries Tax Credit		
		1.619	Certified Housing Development Tax Credit		
		1.620	Veteran's Hire Tax Credit		
		1.621	Apprentice Tax Credit		
		Corporate Excise (Corporate and, if applicable, include Financial Inst, and Public Utility, and Insurance)			
		Exclusions From Gross Income			
		2.001	Small Business Corporations		Mass. Corporate Tax return data
		2.002	Exemption of Income from the Sale, Lease or Transfer of Certain Patents		
		Deferrals Of Gross Income			
		2.101	Deferral of Tax on Certain Shipping Companies	Data is currently unavailable, although this expenditure is estimated as a stepdown from federal data.	Fed TEB
		Deductions From Gross Income			
		2.201	Charitable Contributions and Gifts Deduction		Fed TEB
		2.203	Net Operating Loss (NOL) Carryover		Mass. Corporate Tax return data
		2.204	Excess Natural Resource Depletion Allowance	Data is currently unavailable, although this expenditure is estimated as a stepdown from federal data.	Fed TEB
		2.205	Deduction for Certain Dividends of Cooperatives		
		2.206	Economic Opportunity Areas: Tax Deduction for Renovation of Abandoned Buildings		

		Item #	Description	Notes for estimating count	Data Source
			Accelerated Deductions From Gross Income		
		2.301	Modified Accelerated Cost Recovery System on Rental Housing		Fed TEB
		2.303	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	Data is currently unavailable, although this expenditure is estimated as a stepdown from federal data.	Fed TEB
		2.304	Election to Deduct and Amortize Business Start-Up Costs	The number of corporations in any of their first five years of existence in Massachusetts was counted and estimated.	Fed TEB
		2.305	Modified Accelerated Cost Recovery System for Equipment		Fed TEB
		2.306	Deduction for Excess First-Year Depreciation	Data is currently unavailable, although this expenditure is estimated as a stepdown from federal data.	Fed TEB
		2.307	Modified Accelerated Depreciation on Buildings (other than Rental Housing)		Fed TEB
		2.308	Expensing of Research and Development Expenditures in One Year		Fed TEB
		2.309	Expensing of Exploration and Development Costs	Data is currently unavailable, although this expenditure is estimated as a stepdown from federal data.	Fed TEB
		2.311	Five-Year Amortization of Pollution Control Facilities		
		2.312	Expensing of Certain Expenditures for Alternative Energy Sources		Fed TEB
		2.313	Seven-Year Amortization for Reforestation		
			Adjustments To Apportionment Formula		
		2.401	Unequal Weighting of Sales, Payroll, and Property in Apportionment Formula		Mass. Corporate Tax return data
			Exclusions From Property Component		
		2.501	Nontaxation of Certain Energy Property		
		2.502	Exemption for Property Subject to Local Taxation		Mass. Corporate Tax return data
			Credits Against Tax		
		2.602	Investment Tax Credit		Mass. Corporate Tax return data
		2.603	Vanpool Credit		Mass. Corporate Tax return data
		2.604	Research Credit		Mass. Corporate Tax return data
		2.605	Economic Development Incentive Program Credit	Credit 100% refundable.	Mass. Corporate Tax return data
		2.606	Credit for Employing Former Full-Employment Program Participants		
		2.607	Credit for Harbor Maintenance Taxes Paid		Mass. Corporate Tax return data
		2.608	Brownfields Credit	Because this credit is transferable, "count" figure made up of both original claimants and transferees. The count here is based on historically claimed figures in tax returns and may be different from original applicants.	Mass. SOI
		2.609	Low Income Housing Credit	Credits authorized by Department of Housing and Community Development (DHCD); The count is based on historically claimed figures in tax returns; however, because it is a transferable credit, count may be different from original claimants.	Mass. SOI
		2.610	Historic Buildings Rehabilitation Credit	Because this credit is Transferable, "count" figure made up of both original claimants and transferees. The count here is based on historically claimed figures in tax returns and may be different from original claimants.	Mass. SOI
		2.614	Film Credit (Payroll and Non-wage production)	Because this credit is transferable, count of claimants may be different from original claimants. For this credit, we expect 80 to 90 applicants (see Film Credit).	Mass. SOI
		2.615	Medical Device-User Fee Credit	Data from Audit was used to estimate the count	Mass. SOI
		2.617	Life Sciences Tax Incentive Program (3 different credits)	Credit 90% refundable.	
			Life Sciences Investment Tax Credit		
			Life Sciences User Fee Credit		
			Life Sciences Research Credit		

			Item #	Description	Notes for estimating count	Data Source
			2.618	Dairy Farmer Tax Credit	In 2010, no corporate claims are seen. Credit 100% refundable. 2009 applicants are more than 250. We think that mostly of them are individual income tax payers.	Mass. SOL
			2.619	Conservation Land Tax Credit		
			2.620	Employer Wellness Program Credit		
			2.621	Community Investment tax Credit		
			2.622	Certified Housing Development Tax Credit		
			2.623	Veteran's Hire Tax Credit		
			2.624	Apprentice Tax Credit		
			Entity Exempt From Taxation			
			2.701	Exemption of Credit Union Income		
			2.702	Tax-Exempt Organizations		
			2.703	Exemption for Regulated Investment Companies		
			Sales and Use Tax			
			Exempt Entities			
			3.001	Exemption for Sales to the Federal Government		
			3.002	Exemption for Sales to the Commonwealth		
			3.003	Exemption for Sales to Tax-Exempt Organizations	Count is the estimated number of tax-exempted organizations, from IRS 2008 data	IRS; Economy.com; Giving USA Foundation
			3.004	Exemption for Sales to Motion Picture Production Companies		Mass. DOR
			3.005	Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Science		
			Exempt Products / Services			
			3.101	Exemption for Food	Count is the estimated size of MA population	BLS; Economy.com
			3.102	Exemption for Certain Food and Beverages Sold in Restaurants		
			3.103	Exemption for Clothing	Count is the estimated size of MA population	BLS; Economy.com
			3.104	Exemption for Medical and Dental Supplies and Devices	This estimate includes sales tax exemption for breast pumps, effective July 1, 2011, as a result of an amendment to M.G.L. c. 64H, § 6(1), contained in St. 2011, c. 68, § 72.	US Dept. of Health & Human Services; Economy.com
			3.105	Exemption for Water	Count is the estimated size of MA population	BLS; Economy.com
			3.106	Exemption for Newspapers and Magazines		Census Bureau; Economy.com
			3.107	Exemption for the American Flag		
			3.108	Exemption for Certain Precious Metals		
			3.109	Exemption for Cement Mixers		
			3.112	Exemption for Aircraft and Aircraft Parts		Mass. DOR; AIA
			3.113	Exemption for Breast Pumps		New
			Exempt, Taxed Under Another Excise			
			3.201	Exemption for Alcoholic Beverages	count is the estimated number of drinkers in MA; 2006 Gallup poll shows that about 64% of adult Americans (age 18 and over) are drinkers	Mass. DOR; Economy.com
			3.202	Exemption for Motor Fuels	count is the estimated number of licensed drivers in MA in 2009 by US Department of Transportation, adjusted with MA population growth from CY2009 to FY2013	Mass. DOR; EIA

		Item #	Description	Notes for estimating count	Data Source
			Exempt Component of A Product Or Consumed In Production		
		3.301	Exemption for Items Used in Making Clothing		
		3.302	Exemption for Materials, Tools, Fuels, and Machinery Used in Manufacturing		
		3.303	Exemption for Materials, Tools, Fuels, and Machinery Used in Research and Development		NSF
		3.304	Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power, water, and stea		EIA; BEA; Mass. MWRA; NSTAR
		3.306	Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing		Census Bureau; Economy.com
		3.308	Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production		US Dept. of Agriculture
		3.309	Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing		NOAA; BLS; Census Bureau
		3.310	Exemption for Materials, Tools, Fuels, and Machinery Used in Radio and TV Broadcasting		
			Exemptions For Specified Uses Of Product / Services		
		3.401	Exemption for Electricity	Count is the estimated size of MA population	BLS; EIA; Economy.com
		3.402	Exemption for Fuel Used for Heating Purposes	Count is the estimated size of MA population	BLS; EIA; Economy.com
		3.403	Exemption for Piped and Bottled Gas	Count is the estimated size of MA population	BLS; EIA; Economy.com
		3.404	Exemption for Steam	Count is the estimated size of MA population	NSTAR
		3.405	Exemption for Certain Energy Conservation Equipment		
		3.406	Exemption for Funeral Items		Census Bureau; Economy.com
		3.407	Exemption for a Motor Vehicle for a Paraplegic		Mass. RMV; Economy.com
		3.408	Exemption for Textbooks	Count is the estimated number of MA students in 2008, adjusted with MA population growth from CY2008 to FY2013	US Dept. of Education; Economy.com; AAP;
		3.409	Exemption for Books used for Religious Worship		
		3.410	Exemption for Containers		Census Bureau; Economy.com
		3.411	Exemption for Certain Sales by Typographers, Compositors and Color Separators		
		3.412	Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Co		Census Bureau; BLS; Economy.com
		3.417	Exemption for Commuter Boats		
		3.418	Exemption for Fuels, Supplies, and Repairs for Vessels Engaged in Interstate or Foreign Comm		NYS TEB; Economy.com
		3.419	Exemption for Fuel Used in Operating Aircraft and Railroads		Mass. DOR; EIA; Air Transport Association
		3.420	Exemption for Sales of Certain New and Used Buses		
		3.421	Exemption for Films		

	Item #	Description	Notes for estimating count	Data Source
		Miscellaneous Exemptions		
	3.601	Exemption for Casual or Isolated Sales		
	3.602	Exemption for Vending Machine Sales		
	3.603	Exemption for Certain Meals		Mass. Dept. of Education
	3.604	Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy		
	3.605	Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy Excise		Census Bureau; Economy.com
	3.606	Exemption for Trade-in Allowances for Motor Vehicles and Trailers		Connecticut TEB; Economy.com
	3.607	Exemptions for Publications of Tax-Exempt Organizations	Count is estimated number of tax-exempted organizations, from IRS 2008 data	IRS; Economy.com
	3.608	Exemption for Gifts of Scientific Equipment		
	3.609	Exemption for Vessels or Barges 50 Tons and Over		
	3.610	Exemption for Rental Charges for Refuse Containers		
	3.611	Exemption for Honor Trays		
Totals:				