**Massachusetts Credit Certificate Formats for Tax Year 2024**

|  |  |
| --- | --- |
| **Credit Type** | **Certificate Format** |
| **Angel Tax \*** | **xxxxAIxxxx, xxxxaixxxx** |
| **Apprentice** | **xxxxAxxxxx** |
| **Brownfields** | **xxxxBxxxxx, Cxxxxxxxxxx** |
| **Certified Housing Development** | **xxxxHxxxxx** |
| **Community Investment** | **xxxxHxxxxx, xxxxVxxxxx, xxxxVxxxxxx** |
| **Conservation of Land** | **xxxxCxxxxx** |
| **Cranberry Bog** | **xxxxCBxxxxx** |
| **Dairy Farm** | **Lxxxx** |
| **EDIP** | **xxxxExxxxx, xxxxExxxxxx** |
| **Film Credit** | **xxxxFxxxxx, Cxxxxxxxxxx** |
| **Historic Rehabilitation** | **HRC.xxxL, HRC.xxxxL** |
| **Low Income Housing** | **MAxxxxxxx, xxxxLxxxxx** |
| **Low-Income Housing Donation** | **xxxxDxxxxx** |
| **Medical Device** | **xxxxMxxxxx, Cxxxxxxxxxx** |
| **National Guard Hiring Tax** | **xxxxNxxxxx, xxxxnxxxxx** |
| **Vacant Storefront** | **xxxxSxxxxx** |
| **Veterans Hire** | **xxxxZxxxxx** |
| **Training Tax Credit \*\*\*** | **xxxxTxxxxx** |

**Notes:**

The formats listed above use "x" as a numeric character, alpha characters in **red** are constant and can be upper or lower case. The blue“**L**” represents any upper- or lower-case letter. Certificate formats that begin with "**C**" can be followed by one to ten numeric characters; all other certificate number formats are fixed length as listed.

\* As of 01/01/2024 the Angel Investor Credit has been repealed. A taxpayer investor who is entitled to claim a credit under M.G.L. c. 62, § 6(t)(1) for a taxable year may carry over and apply against the taxpayer’s tax liability under M.G.L. c. 62 for any one or more of the succeeding three taxable years, the portion, as reduced from year to year, of the credit that exceeds the tax for the taxable year. As of 2023 the method for reporting the Angel Investor credit on Schedule CMS is by certificate number. Prior to 2023 the method of reporting was by period end date.

\*\*\* New Tax Credit for 2024: Training Tax Credit