**Massachusetts Credit Certificate Formats for Tax Year 2023**

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| --- | --- |
| **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** |
| **Employer Wellness\*\*** | **xxxxxWxxxx** |
| **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** |

**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 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.

\*\*Employer Wellness Credit is not longer available to be used on any returns for current year or carryforward.