



The Commonwealth of Massachusetts
William Francis Galvin, Secretary of the Commonwealth
Massachusetts Historical Commission

**New Requirement for Applications for State Historic Rehabilitation Tax Credit Program
Historic Preservation Certification**

Each Part 1, Part 2 or Part 3 application for the MHC State Historic Rehabilitation Tax Credit Program Historic Preservation Certification requesting a tax credit in excess of \$5,000.00 must include a certificate of compliance issued by the Department of Unemployment Assistance (hereinafter "DUA") showing that it is current in all its DUA obligations relating to its contributions, payments in lieu of contributions and the employer assistance contribution established by Chapter 149 § 189. This requirement was added by St. 2014 c.149 § 60 which amended G.L. c.151A § 19(b) and is effective for all applications due on or after April 15, 2015.

The certificate may be obtained online at <http://www.mass.gov/lwd/unemployment-insur/>. Click on "UI Online for Employers & Agents", enter your user information and select certificate of compliance. If the employer is compliant the system will generate a .pdf file containing the certificate. Print the certificate and include it with your application. The certificate provided must be dated within 30 days from the date of the application.

MHC is prohibited by law from authorizing any tax credit unless the DUA Certificate of Compliance is received.