

Program Eligibility: By Project Type



Expansion Projects (EP)

- **Location:** Anywhere in Commonwealth of Massachusetts
- **Job Creation:** New job creation and retention for at least 5 years
- **Municipal Involvement:** Requires municipal approval and a local tax exemption (either “TIF” or “STA”)
- **Out of State Sales:** Must generate greater than 25% of sales outside MA to be considered for EDIP state tax credit

Enhanced Expansion Projects (EEP)

- **Location:** Anywhere in Commonwealth of Massachusetts
- **Job Creation:** At least 100 new jobs to be created in 2 years and retained for at least 5 years
- **Municipal Involvement:** Not required
- **Budget Considerations:** \$5 million annual award cap
- **Out of State Sales:** Must generate greater than 25% of sales outside MA to be considered for EDIP state tax credit

Manufacturing Retention Project (MRP)

- **Location:** Gateway Municipalities
- **Job Creation:** At least 25 new manufacturing jobs to be created or at least 50 existing manufacturing jobs to be retained – for at least 5 years
- **Municipal Involvement:** Requires municipal approval
- **Budget Considerations:** \$10 million annual award cap
- **Out of State Sales:** Must generate greater than 25% of sales outside MA

Job Creation Project (JCP)

- **Job Creation:** Anywhere in Commonwealth of Massachusetts
- **Job Creation:** At least 100 new full-time jobs to be created within 2 years. ITC equal to \$1000 per job created or \$5000 per job if created in a Gateway City (ITC cap of \$1,000,000)
- **Municipal Involvement:** Not required
- **Out of State Sales:** Must generate greater than 25% of sales outside MA to be considered for EDIP state tax credit

**If structure has been vacant for at least 24 months, may be eligible for 10% Abandoned Building Renovation Deduction*