



Massachusetts Community Investment Tax Credit

The Community Investment Tax Credit (CITC) is designed to support high-impact community-led economic development initiatives through a strategic, market-based approach that leverages private contributions and builds strong local partnerships. It provides a 50% tax credit towards Commonwealth of Massachusetts tax liability. CITC-eligible contributions provide flexible working capital that can be used to seed new programs, fill funding gaps, and leverage other resources.

“The more I give, the more I get back — literally! It’s a great feeling, knowing my donation goes twice as far at no extra cost to me.”

How It Works

The Community Investment Tax Credit Program (CITC) offers individuals, corporations, and non-profit institutions the opportunity to obtain a 50% Massachusetts state tax credit while investing in the economic development of the communities that need help most.

Who Can Claim Community Investment Tax Credits?

It’s easy to make a CITC-eligible gift.* The minimum contribution is \$1,000, and the maximum is \$2 million. Even if you don’t have any tax liability, or you live out of state, you can utilize this program and receive a refund in the amount of the credit. Individuals, nonprofit organizations, and corporations can all claim this tax credit. Banks can utilize the credit for CRA donations.

Please consult your tax advisor to confirm your tax implications.

** Tax credits are limited; availability is first-come, first-served.*





The Opportunity

Double your support and help build sustainable communities

Massachusetts's Community Investment Tax Credit (CITC) allows donors to double their impact by providing a 50% refundable state tax credit. It is available to individuals, for-profit entities, non-profit organizations and foundations. You may be eligible for CITC if your donation to LISC is more than \$1,000. Credits are awarded on a first-come, first-served basis. These gifts help us improve economic opportunities for low- and moderate-income households in urban, rural, and suburban communities across the Commonwealth.

"LISC plays a unique role nationally as an innovator, investor, and convener. Our strong relationships with local communities, businesses, and investors and our expertise from years of experience make us a proven leader in drawing on deep resources to equitably addressing the challenges we face.

Karen Kelleher, Executive Director, LISC Boston

For instructions to donate online, visit
www.lisc.org/Boston/CITC

The Organization

Local Initiatives Support Corporation

LISC believes that everyone should have the right to live in a safe, prosperous neighborhood full of opportunities. We work toward this vision by providing funding, financing, and technical assistance to community development corporations (CDCs), nonprofit developers, and policy and advocacy organizations throughout Massachusetts.

Since our founding in 1981, LISC Boston has:

- Financed affordable housing production and preservation
- Financed approximately 2 million square feet of retail and community space
- Provided more than \$20 million in operating support and program funding to more than 50 Boston-area nonprofit organizations
- Trained more than 500 individuals working at community development corporations in Massachusetts
- Placed more than 150 interns and AmeriCorps members at CDCs across Massachusetts

The Investment

CITC donations support a broad array of community development efforts, including:

- Affordable housing preservation and production
- Increasing family income and wealth
- Equitable transit-oriented development
- Building community capacity
- Community safety
- Greening neighborhoods
- Energy assessments and retrofits
- Job training and financial coaching

Donate online* at www.lisc.org/Boston or contact Tia Vice at twice@lisc.org, 617.410.4343.

* When donating online, **select "Donate 100%"** to ensure the full tax-deductible portion of your donation is applied to CITC. **Processing fees are not tax-deductible.**

LISC BOSTON