



(<https://www.masslifesciences.com/>)

## 2024 Tax Incentive Program

Ends on Wed, Feb 19, 2025 5:00 PM

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### Program Overview


This program offers tax incentives to **companies engaged in life sciences** research and development, commercialization and manufacturing in Massachusetts in exchange for job creation. The primary goal of the program is to incentivize life sciences companies to create new long-term jobs in Massachusetts.

Please view the details of the program including [full list of eligibility requirements, resources available and evaluation process](https://www.masslifesciences.com/programs/tax-incentive/) (<https://www.masslifesciences.com/programs/tax-incentive/>) before submitting your application.

**The application deadline is February 19th, 2025, at 5 p.m. EST.**

You can save your application at any time and continue it later. To edit/update your submitted application, click the 'Open' button to the right of the application listed below under "My Applications," and then click on "Program Applications." Please note, each tab of the application will need to be completed prior to submission.

If you have any questions regarding this application, or experience any technical difficulties, please e-mail [taxprogram@masslifesciences.com](mailto:taxprogram@masslifesciences.com).

 [Manage Collaborators](#)

## Company Information

**1. Applicant Company Legal Name** (required)

**2. Please identify if you are one of the following:** (required)

**3. Please include your Federal Tax ID/EIN in the space provided.** (required)

**4. Please indicate the year that you were incorporated to do business.** (required)

## Contact Information

**5. Provide the name of the person acting as the applicant's authorized representative for purposes of this Application.** (required)

First Name (required)

Last Name (required)

This person must be an officer or director of the Applicant, or other person directly authorized to act on behalf of the Applicant.

**6. Title of Authorized Representative:** (required)

**7. Applicant web address:** (required)

**8. E-mail address of Authorized Representative:** (required)

email@example.com

## Business Address

### 9. Business Address (required)

Country (required)

Select...

Address (required)

Address Line 2 (optional)

City (required)

State, Province, or Region (required)

Zip or Postal Code (required)

### 10. Business Telephone: (required)



### 11. Is your corporate address different than your business address? (required)

Yes

No

### 12. Number of Massachusetts Facilities (required)

### 13. Massachusetts Facilities Address



|   | A          | B       | C    | D     | E        |
|---|------------|---------|------|-------|----------|
| 1 | Facility # | Address | City | State | Zip Code |

|   | A | B       | C             | D    | E     |
|---|---|---------|---------------|------|-------|
| 2 | 1 | Address | Address Cont. | City | State |
| 3 | 2 |         |               |      |       |
| 4 | 3 |         |               |      |       |
| 5 | 4 |         |               |      |       |
| 6 | 5 |         |               |      |       |
| 7 | 6 |         |               |      |       |
| 8 | 7 |         |               |      |       |
|   |   |         |               |      |       |

**14. Is the Press Contact the same as the Authorized Representative?** (required)

Yes

No

**14a. Press Contact** (required)

First Name (required)

Last Name (required)

**14b. Press Contact Email** (required)

**14c. Press Contact Telephone** (required)




**Business Details**

**15. Brief Summary of Applicant's Business and Technology** (required)

**16. Please provide the applicable North American Industry Classification System (NAICS) code for the applicant's business.** (required)

For more information on NAICS and to search for the applicable NAICS code, click here (<http://www.census.gov/naics/>).

**17. Life Sciences Category. Please check no more than TWO categories.** (required)

- |  |  |   |  |  |
|--|--|---|--|--|
| <input type="checkbox"/> Agricultural biotechnology            | <input type="checkbox"/> Bioinformatics                | <input type="checkbox"/> CRO/CMO        | <input type="checkbox"/> Diagnostics           | <input type="checkbox"/> Digital Health        |
| <input type="checkbox"/> Drug Discovery or Development         | <input type="checkbox"/> Health Information Technology | <input type="checkbox"/> Medical Device | <input type="checkbox"/> Regenerative Medicine | <input type="checkbox"/> Professional Services |
| <input type="checkbox"/> Technology or Tools for Life Sciences | <input type="checkbox"/> Other                         |   |  |  |

**18. Select the type of product your company is developing and/or marketing.** (required)

- |                                       |   |                                       |                                  |                                 |
|---------------------------------------|---|---------------------------------------|----------------------------------|---------------------------------|
| <input type="radio"/> Cell Therapy    | <input type="radio"/> Genetically Modified Cell Therapy | <input type="radio"/> Genetic Therapy | <input type="radio"/> Antibodies | <input type="radio"/> Biologics |
| <input type="radio"/> Small Molecules | <input type="radio"/> Microbiome                        | <input type="radio"/> Tools           | <input type="radio"/> Other      |                                 |

**19. Please check ONE that best describes your stage of product development.** (required)

- |  |   |  |   |  |
|--|---|--|---|--|
| <input type="radio"/> Concept              | <input type="radio"/> Laboratory R&D            | <input type="radio"/> Initial (Alpha) testing              | <input type="radio"/> Initial (Beta) testing      | <input type="radio"/> Prototype                  |
| <input type="radio"/> Pre-clinical studies | <input type="radio"/> Clinical Trials – Phase I | <input type="radio"/> Clinical Trials – Phase II           | <input type="radio"/> Clinical Trials – Phase III | <input type="radio"/> Clinical Trials – Phase IV |
| <input type="radio"/> Regulatory Approval  | <input type="radio"/> Product Commercialized    | <input type="radio"/> Multiple products at multiple stages | <input type="radio"/> Other                       |  |

**20. Please complete in the space provided a brief description of the applicant's potential for further advances in life sciences and the related hiring needs in Massachusetts.** (required)

**21. Please complete in the space provided a brief description of the applicant's potential to attract additional resources to Massachusetts, including the applicant's potential to promote life sciences manufacturing in Massachusetts, using Massachusetts based contractors and services.** (required)

**22. Please describe any recent initiatives around corporate social responsibility—significant donations, community engagement, nonprofit support, or any local public benefit contributions.**

(required)

**23. Please complete in the space provided a brief description of what programs and policies are in place to promote diversity, equity and inclusion at your company.** (required)

**24. Please complete in the space provided a brief description of the diversity of your board of directors and advisory board.** (required)

**25. Please identify any other Massachusetts life sciences nonprofit or public entities your company has interacted with.** (required)

- |   |   |   |   |   |
|---|---|---|---|---|
| <input type="checkbox"/> Massachusetts Office of Business Development | <input type="checkbox"/> Massachusetts Office of International Trade and Investment | <input type="checkbox"/> MassBio                  | <input type="checkbox"/> MassMEDIC                            | <input type="checkbox"/> Mass Development |
| <input type="checkbox"/> MassEcon                                     | <input type="checkbox"/> Municipal Government                                       | <input type="checkbox"/> Incubator or Accelerator | <input type="checkbox"/> Regional Economic Development Agency | <input type="checkbox"/> None             |

**26. Have you obtained a loan under the Massachusetts Capital Access Program?** (required)

- Yes
- No

**27. The Economic Development Incentive Program (EDIP) is a tax incentive program designed to stimulate business growth and foster job creation. Have you received approval for a “Certified Project” pursuant to Section 3F of Chapter 23A of the M.G.L?** (required)

- Yes
- No

**28. Please indicate whether the applicant company is located in a Gateway Municipality as defined in M.G.L. c. 23A, § 3A.** (required)

The Legislature defines 26 Gateway Cities in the Commonwealth, which are Attleboro, Barnstable, Brockton, Chelsea, Chicopee, Everett, Fall River, Fitchburg, Haverhill, Holyoke, Lawrence, Leominster, Lowell, Lynn, Malden, Methuen, New Bedford, Peabody, Pittsfield, Quincy, Revere, Salem, Springfield, Taunton, Westfield, and Worcester.

### Funding and Revenue

**29. Please check all funding sources that apply:** (required)

- |  |  |  |  |  |
|--|--|--|--|--|
| <input type="checkbox"/> Universities        | <input type="checkbox"/> Venture Capital | <input type="checkbox"/> Venture lenders | <input type="checkbox"/> Government Sources (NIH, NSF, SBIR, etc.) | <input type="checkbox"/> Self-funded     |
| <input type="checkbox"/> Founders            | <input type="checkbox"/> Private Equity  | <input type="checkbox"/> Public Markets  | <input type="checkbox"/> Friends and Family                        | <input type="checkbox"/> Angel Investors |
| <input type="checkbox"/> Strategic Investors | <input type="checkbox"/> Loan            | <input type="checkbox"/> Foundations     | <input type="checkbox"/> Other                                     |  |

**30. Projected Revenue to be generated in Massachusetts in 2025 (please select ONE):** (required)

- \$0
- \$1 - \$999,999
- \$1,000,000 - \$4,999,999
- \$5,000,000 - \$9,999,999
- \$10,000,000 - \$99,999,999
- \$100,000,000 - \$499,999,999
- \$500,000,000 - \$999,999,999

\$1,000,000,000 - \$4,999,999,999

Over \$5,000,000,000

**31. Please provide (in PDF format) a summary narrative of the applicant's revenue plan for the next 5 years. If the company does not have projected revenue, please provide details of reasonable financing plans on how the proposed hiring would be sustained for the next five years.** (required)

Choose File

Upload a file. No files have been attached yet.

Acceptable file types: .pdf

## Employment & Hiring

**32. Please list the members of your executive management team (CEO and his/her/their direct reports). Please denote any members which identify as being from an underrepresented group.** (required)

For the purposes of this program "underrepresented group" is defined as: Female; Black, African American, or Afro Caribbean; Hispanic, Hispanic American, or Latinx/Latin; Indigenous, Native American, or First Nation; Asian American, Pacific Islander, or Native Hawaiian; Transgender, Queer/Non Binary, Nonconforming/Agender; Living with apparent or non-apparent disability, or Neurodiverse; Veteran; or another underrepresented group.

**33. What is the current total number of W-2 FTE (full-time equivalent) employees (company-wide)?** (required)

Consultants, 1099 employees, or interns do not count as part of this number. For purposes of this program, employees are considered to be full-time equivalent if they work 35 hours or more per week for this company.

**34. What is the current total number of W-2 FTE (full-time equivalent) employees in Massachusetts?** (required)

Consultants, 1099 employees, or interns do not count as part of this number. For purposes of this program, employees are considered to be full-time equivalent if they work 35 hours or more per week for this company.

**35. Please identify the number of W-2 FTE (full-time equivalent) employees you wish to commit to hiring in calendar year 2025 for the purposes of this program.** (required)



Consultants, 1099 employees, or interns do not count as part of this number. For purposes of this program, employees are considered to be full-time equivalent if they work 35 hours or more per week for the company. A company may count all Massachusetts resident employees who are a Permanent Full-Time Employee, as defined above. A Permanent Full-Time Employee who is not a resident of Massachusetts must work on-site in Massachusetts at least 50% of the time to count toward the job creation or retention requirements of the program.

Please note that this number reflects the application commitment for net new hires under the program. Once the application is submitted, the commitment cannot be adjusted either up or down. This number will be the basis of any award made and will be included in the tax award agreement to be executed by an awardee. We encourage applicants to be conservative in their approach as the commitment here is what compliance will be measured against.

**36. Average New Hire Salary - 2025:** (required)

€

**37. Please estimate (in percentages) what types of positions will be created for the 2025 calendar year above.**



|   | A                                | B                     |
|---|----------------------------------|-----------------------|
| 1 | <b>Job Position</b>              | <b>Percentage (%)</b> |
| 2 | <b>Manufacturing</b>             |                       |
| 3 | <b>Regulatory and Compliance</b> |                       |
| 4 | <b>Sales and Marketing</b>       |                       |
| 5 | <b>Data Analyst</b>              |                       |
| 6 | <b>Research and Development</b>  |                       |
| 7 | <b>Administration and Other</b>  |                       |
| 8 |                                  |                       |
| 9 | <b>Total</b>                     | <b>0</b>              |

Estimates should equal to 100%

**38. If your company has more than 1 facility in Massachusetts please elaborate on where the jobs you have committed to above are located.** (required)

If details are not provided it will be assumed that these jobs are at your MA headquarters.

**39. Please complete in the space provided a brief description of your current biomanufacturing capacity in Massachusetts.** (required)

**40. Please complete in the space provided a brief description of your future biomanufacturing capacity plans in Massachusetts or elsewhere. If applicable please note what are the biggest challenges facing your biomanufacturing capacity plans.** (required)

**41. Certificate of Good Standing from the Massachusetts Secretary of State** (required)

Choose File

Upload a file. No files have been attached yet.

Acceptable file types: .pdf

A Certificate of Good Standing from the Massachusetts Secretary of State provides evidence of the applicant company's name, state where incorporated, date incorporated, date registered to do business in Massachusetts, that the applicant is not delinquent in filing annual reports, and is still qualified to do business in Massachusetts.

Please upload a copy of your certificate in **PDF format**. If your existing Certificate of Good Standing is dated prior to November 1, 2024, you must request a new Certificate of Good Standing from the Massachusetts Secretary of State (SOS) and upload a receipt of your application for a certificate in **PDF format** to this application. [Click here \(https://corp.sec.state.ma.us/CorpWeb/Certificates/CertificateOrderForm.aspx\)](https://corp.sec.state.ma.us/CorpWeb/Certificates/CertificateOrderForm.aspx) to request a new Certificate of Good Standing.

Please make every effort to obtain this Certificate of Good Standing from SOS by the time of application. However, we recognize that in certain circumstances this may not be possible. If this is the case, you must submit the Certificate of Good Standing to the Center no later than February 28, 2025 by emailing to the tax e-mail address: [taxprogram@masslifesciences.com](mailto:taxprogram@masslifesciences.com) (<mailto:taxprogram@masslifesciences.com>).

If the Certificate is not available at this time, please instead upload a document confirming that the Certificate has been requested.

**42. Certificate of Good Standing/Letter of Compliance from the Massachusetts Department of Revenue** (required)

Choose File

Upload a file. No files have been attached yet.

Acceptable file types: .pdf

A Certificate of Good Standing is a certificate issued by the Department of Revenue (DOR) indicating that a corporation, individual, sole proprietor, non-profit organization, partnership, limited liability company, limited liability partnership, trust or any other entity registered and filing taxes in Massachusetts has filed all necessary tax returns and is deemed in good standing by DOR.

Please attach a copy of your certificate in **PDF format**. If your existing Certificate of Good Standing is dated prior to November 1, 2024, you must request a new Certificate of Good Standing from the Massachusetts Department of Revenue (DOR) and upload a receipt of your application for a certificate in **PDF format** to this application. [Click here \(https://www.mass.gov/info-details/faqs-dor-certificate-of-](https://www.mass.gov/info-details/faqs-dor-certificate-of-)

good-standing-or-corporate-tax-lien-waiver#how-do-i-apply-for-a-certificate-of-good-standing?-) to request a new Certificate of Good Standing.

Please make every effort to obtain this Certificate of Good Standing from DOR by the time of application. However, we recognize that in certain circumstances this may not be possible. If this is the case, you must submit the Certificate of Good Standing to the Center no later than February 19, 2025 by emailing it to the tax e-mail address: [taxprogram@masslifesciences.com](mailto:taxprogram@masslifesciences.com) (<mailto:taxprogram@masslifesciences.com>).

If the Certificate is not available at this time, please instead upload a document confirming that the Certificate has been requested.

### 43. Certificate of Good Standing/Letter of Compliance from the Massachusetts Department of Unemployment Assistance (required)

Choose File

Upload a file. No files have been attached yet.

Acceptable file types: .pdf

A Certificate of Good Standing is a certificate issued by the Department of Unemployment Assistance (DUA) indicating that a corporation, individual, sole proprietor, non-profit organization, partnership, limited liability company, limited liability partnership, trust or any other entity registered and filing taxes in Massachusetts has filed all necessary returns and is deemed in good standing by DUA.

Please attach a copy of your certificate in **PDF format**. If your existing Certificate of Good Standing is dated prior to November 1, 2024, you must request a new Certificate of Good Standing from the Massachusetts Department of Unemployment Assistance (DUA) and upload a receipt of your application for a certificate in **PDF format** to this application.

Please make every effort to obtain this Certificate of Good Standing from DUA by the time of application. However, we recognize that in certain circumstances this may not be possible. If this is the case, you must submit the Certificate of Good Standing to MLSC no later than February 28, 2025 by emailing it to the tax e-mail address: [taxprogram@masslifesciences.com](mailto:taxprogram@masslifesciences.com) (<mailto:taxprogram@masslifesciences.com>).

If the Certificate is not available at this time, please instead upload a document confirming that the Certificate has been requested.

### 44. If there is a specific capital project underlying the tax benefit for which the applicant is applying, please submit (in PDF format) a brief overview of the project or investment plans with detail on the type of expense (construction, renovation, acquisition of equipment, etc.) and brief description of the economic benefits to the Commonwealth that are anticipated or that have been achieved for the applicant and the project.

Choose File

Upload a file. No files have been attached yet.

Acceptable file types: .pdf

As part of this narrative, please explain how the project fits into the applicant's overall business strategy, and indicate the project's commencement and completion dates (expected or actual). Please also describe anticipated state and local tax benefits, municipal road or infrastructure improvements, assistance from local job training programs, the impact of local permit streamlining and other benefits anticipated or achieved from the project.

**45. Please enter what you estimate your total capital expenditure in Massachusetts will be for the period 2025-2028.** (required)

\$  USD

**Tax Incentives**

**46. Tax Year** (required)

Calendar Year (January 1 - December 31)

Fiscal Year

Select one (If Fiscal Year, complete with the end of your tax year in this format: month/day)

**47. Please enter the amount requested, which must be claimed either on the December 31, 2024 tax return or a fiscal tax year ending after December 31, 2024 and prior to October 31, 2025. Please note that the MLSC can not provide any tax advice. Companies must work with their tax professionals.**



|   | A  | B  | C                            |
|---|--|--|------------------------------|
| 1 |  | <b>Tax Incentive</b>   | <b>2024 Amount Requested</b> |
| 2 | 1  | Life Sciences Investment Tax Credit (pursuant to M.G.L. c. 62, §6(m) and c. 63, §38U)            |                              |
| 3 | 2  | FDA User Fees Credit (pursuant to M.G.L. c. 62, §6(n) and c. 63, §31M)                           |                              |
| 4 | 3  | Extension of Net Operating Losses (NOLs) (pursuant to M.G.L. c. 63, §30(17))                     |                              |
| 5 | 4  | §38W Life Sciences Research Tax Credit (pursuant to M.G.L. c. 63, §38W)                          |                              |
| 6 | 5  | 90% Refund of Already-available Excess §38M Research Credits (pursuant to M.G.L. c. 63, §38M(j)) |                              |
| 7 | 6  | Deduction for Orphan Drug Qualified Clinical Testing Expenses (pursuant to M.G.L. c. 63, §38V)   |                              |
| 8 | 7  | Designation as R & D Company for Sales Tax Purposes (pursuant to M.G.L. c. 63, §42B)             |                              |
| 8 | Sales Tax Exemption for Certain Property (pursuant to M.G.L. c. 64H, §6(xx))   |  |                              |
| 9 | Life Sciences Incentive Refundable Credit – minimum job creation is 50 MA FTE's in one calendar year to be eligible for credit (pursuant to 62 MGL 6(r)) |  |                              |

**Supplemental Information**

48. By checking the box, applicant affirms that, in connection with its construction and renovation projects, it (i) provides its employees with the minimum hourly wage rates as determined pursuant to the Massachusetts Division of Occupational Safety's Prevailing Wage Program (the "Prevailing Wages") and (ii) contracts only with contractors and subcontractors that, to applicant's knowledge, provides their respective employees with Prevailing Wages.  
(required)

49. By checking the box, applicant affirms that it will not unlawfully misclassify workers as self-employed or as independent contractors, and certifies compliance with applicable state and federal employment laws and regulations, including but not limited to minimum wages, unemployment insurance, workers' compensation, child labor, and the Massachusetts Health Care Reform Law, Chapter 58 of the Acts of 2006, as amended.  
(required)

50. By checking the box, applicant affirms that it will not knowingly employ developers, subcontractors, or other third parties or entities that unlawfully misclassify workers as self-employed or as independent contractors, or that fail to comply with applicable state and federal employment laws and regulations, including but not limited to minimum wages unemployment insurance, workers' compensation, child labor, and the Massachusetts Health Care Reform Law, Chapter 58 of the Acts of 2006, as amended.  
(required)

51. Within the past five years, has the applicant or any of its officers, directors, employees, agents, or subcontractors of which the applicant has knowledge, been the subject of an indictment, judgement, conviction, or grant of immunity, including pending actions, for any business-related conduct constituting a crime under state or federal law? (required)

- Yes  
 No

52. Within the past five years, has the applicant or any of its officers, directors, employees, agents, or subcontractors of which the applicant has knowledge, been the subject of a government suspension or debarment, rejection of any bid or disapproval of any proposed contract, including pending actions, for lack of responsibility denial or revocation of prequalification or voluntary exclusion agreement? (required)

- Yes  
 No

53. Within the past five years, has the applicant or any of its officers, directors, employees, agents, or subcontractors of which the applicant has knowledge, been the subject of any governmental determination of a violation of any public works law or regulation, or labor law or regulation or any OSHA violation deemed "serious or willful?" (required)

Yes

No

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**54. Authorized Representative Acceptance** (required)

I have read and agree to the terms and conditions of applying to the Life Sciences 2024 Tax Incentive Program.

Authorized Respondent Signature and Acceptance: I verify that I am authorized to commit my organization and to make this application on behalf of the organization. I certify that the above information is correct and that the statements made herein, including all attachments and exhibits, are true and correct to the best of my knowledge. The submission of false information to the Center is subject to prosecution under the False Claims Law at M.G.L. c. 12, sections 5A – 5O.

I understand that this Life Sciences Tax Incentive Program Application may be disqualified if it does not contain all required information or if the applicant does not meet the eligibility criteria required under the Program, and I further acknowledge and agree that the Agreement shall be executed in substantially the form provided in the Solicitation.

I specifically acknowledge that all of the terms and conditions of the Solicitation are mandatory.

On behalf of the applicant, I understand and acknowledge that all materials submitted as part of this application are subject to disclosure under the Massachusetts Public Records Law. Furthermore, I understand and acknowledge that I have followed the procedures set forth in Section 8.1 of the Life Sciences Tax Incentive Program Solicitation for any documents that I believe maybe proprietary in nature and that may fall within the parameters of the MLSC's Trade Secrets Exemption; and that the MLSC's receipt of such documents does not represent a finding by MLSC or the Supervisor of Public Records that such documents fall within the Trade Secrets Exemption.

By signing below and submitting this Application to the MLSC, the applicant expressly authorizes the Massachusetts Department of Revenue to release to the MLSC and any person or entity authorized to act on its behalf information contained on applicant's tax filings relevant to the tax benefit applied for pursuant to this Application and/or granted by the MLSC. MLSC agrees to keep such information confidential and to use such information solely for the purpose of evaluating this Application and administering the Program.

I acknowledge and agree that the MLSC has sole discretion to determine which applicants receive benefits under the Program and which applicants are designated certified life sciences companies. I understand that if the job growth forecasts set forth in this Application differ materially from actual performance over the five-year period following certification, applicant's certification, together with all tax benefits awarded under the program, may be revoked pursuant to the Life Sciences Statute.

I acknowledge and agree that if applicant is awarded a MLSC Tax Incentive from the MLSC, the awardee will be required to enter into an agreement with the MLSC to receive such award and abide by all policies of the Tax Incentive Program set forth at [www.masslifesciences.com](https://www.masslifesciences.com) (<https://www.masslifesciences.com/>), and that no 2024 award can be claimed any earlier than July 1, 2025.

**55. Please indicate whether your responses to this application are proprietary in nature as applicable to the MA Public Records Law.** (required)

Yes

No


**Select to receive email notices and updates from MLSC**

You may unsubscribe at any time.

**\*MLSC recommends saving and printing your application prior to submitting so you can save a copy for your records.**

Drafts may be visible to the administrators of this program.

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