



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

2025 Tax Incentive Program

Ends on Tue, Mar 31, 2026 2:00 PM

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/>) before submitting your application.

The application deadline is March 31st, 2026, at 2 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.

 [Manage Collaborators](#)

1. Company Legal Name (required)**2. Company type- please select from one of the following** (required) ▼**3. Federal Tax ID/EIN** (required)**4. Year of incorporation** (required)

Limit: 4 characters

Contact Information**5. Please 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. E-mail address of Authorized Representative:** (required)**8. E-mail address of any others you wish to be included on communications from MLSC about this application.**

Business Addresses and Facilities

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

- Yes
 No

11. Number of Massachusetts Facilities (required)

11a. Listing of Massachusetts Facilities

If you have more than 1 Massachusetts facility please list them here.

12. Are any of your facilities located in a Gateway Municipality in Massachusetts. (required)

- Yes
 No

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.

Business Details

13. 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 | | | |

14. 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 | |

15. Please complete in the space provided a brief summary of your business and science/technology. (required)

16. Please complete in the space provided a brief description of your potential for further advances in life sciences and the related hiring needs in Massachusetts. (required)

17. Please complete in the space provided a brief description of your potential to attract additional resources to Massachusetts, including your potential to promote life sciences manufacturing in Massachusetts, using Massachusetts based contractors and services. If applicable, please include

a brief description of your current life science manufacturing capacity in Massachusetts together with your future life science manufacturing capacity plans in Massachusetts or elsewhere. (required)

18. Please complete in the space provided a brief description of any recent initiatives around corporate social responsibility—significant donations, community engagement, nonprofit support, or any local public benefit contributions. (required)

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

- Yes
 No

20. Have you received any tax incentives from The Economic Development Incentive Program (EDIP) run by the Massachusetts Office of Business Development? (required)

- Yes
 No

Funding and Revenue

21. 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 | |

22. Projected Revenue to be generated in Massachusetts in 2026 (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

23. Please provide (in PDF format) a summary narrative of your revenue plan for the next 3 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 3 years. (required)

Upload a file. No files have been attached yet.

Acceptable file types: .pdf

Employment & Hiring

24. 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.

25. What was the total number of W-2 FTE (full-time equivalent) employees (worldwide) on 12/31/2025? (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.

26. What was the total number of W-2 FTE (full-time equivalent) employees in Massachusetts on 12/31/2025? (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.

27. What is the total number of net new permanent W-2 FTE (full-time equivalent) employees you wish to commit to hiring in calendar year 2026 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.

28. What do you expect will be the average salary of your new hires during 2026? (required)

\$

29. Please estimate (in percentages) what types of positions will be created for the 2026 calendar year above.



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

Estimates should equal to 100%

30. 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 all of these jobs are at your MA headquarters.

31. Describe your company's approach to non-traditional career paths (apprenticeships, recognition of microcredentials, Pathmaker, etc), as well as any workforce training partnerships you may have.**Required Documentation****32. 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, 2025, 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>) 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 April 20, 2026 by emailing to the tax e-mail address: 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.

33. 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, 2025, 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-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 April 20, 2026 by emailing it to the tax e-mail address: 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.

34. 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, 2025, 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 April 20, 2026 by emailing it to the tax e-mail address: 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.

35. 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.

Tax Incentives

36. 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)

37. Please enter the amount requested, which must be claimed either on the December 31, 2025 tax return or a fiscal tax year ending after December 31, 2025 and prior to October 31, 2026. Please note that the MLSC cannot provide any tax advice. Companies must work with their tax professionals.

	A	B	C
1	Tax Incentive		2025 Amount Requested
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)	

Supplemental Information

38. 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)

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)

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)

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

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

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

I have read and agree to the terms and conditions of applying to the Life Sciences 2025 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. As a condition to receiving tax incentives awarded under the MLSC Tax Incentive Program, the applicant shall be required to authorize the Massachusetts Department of Revenue to share information with MLSC, including tax return and wage reporting information, to confirm: (a) the amount and tax year in which applicant claimed tax incentives awarded or reported recaptured credits under the MLCS Tax Incentive Program; (b) fulfillment of associated job creation and job retention commitments; or (c) sources of income and any other deductions or credits taken.

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/>), and that no 2025 award can be claimed any earlier than July 1, 2026.

40. 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.

We recommend saving and printing your application prior to submitting so you can save a copy for your records.

[Save Draft](#)

[Apply](#)

Drafts may be visible to the administrators of this program.

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