

CAUTION:

This tax return must
be filed electronically.

Paper versions of this return
will not be accepted.

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



Schedule U-CS Credits Shared from Other Members

For calendar year 2023 or taxable period beginning	2023 and ending
Name of member using credits	Federal identification number
Tax type ☐ Financial institution ☐ Business corporation	Type of corporation, if taking ITC ☐ R&D ☐ Manufacturer ☐ Agriculture ☐ Commercial fishing
Name of member whose credits are being used	Federal identification number
Name of principal reporting corporation	Federal identification number
Type of credit being claimed (choose one only):	
☐ Vanpool	☐ Research
☐ EDIP	☐ Brownfields
☐ Low-Income Housing	☐ Medical Device
☐ Life Science (ITC)	☐ Veteran's Hiring
☐ Vacant Store Front	☐ Cranberry Bog
☐ Offshore Wind Jobs	☐ National Guard Hiring
☐ Harbor Maintenance	☐ Economic Opportunity Area
☐ Historic Rehabilitation	☐ Life Science (Jobs)
☐ Life Science (RD)	☐ Certified Housing Development
☐ Community Investment	☐ Low-Income Housing Donation
☐ Disability Employment	☐ Offshore Wind Facility Capital Investment
☐ Investment Tax	☐ Film Incentive
☐ Life Science (FDA)	☐ Apprentice

1	Earliest period end date to which credits being shared relate	1	
2	Enter the certificate number for the type of credit being claimed	2	
3	Amount of credit being shared between these corporations for all years	3	

E-File Only
Paper returns will not be accepted.
See TIRs 16-9 and 21-9 for more information.