

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 2024 or taxable period beginning		2024 and ending	
Name of member using credits		Federal identification number	
Tax type		Type of corporation, if taking ITC	
<input type="radio"/> Financial institution <input type="radio"/> Business corporation		<input type="radio"/> R&D <input type="radio"/> Manufacturer <input type="radio"/> Agriculture <input type="radio"/> 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):			
<input type="radio"/> Vanpool	<input type="radio"/> Research	<input type="radio"/> Harbor Maintenance	<input type="radio"/> Economic Opportunity Area
<input type="radio"/> EDIP	<input type="radio"/> Brownfields	<input type="radio"/> Historic Rehabilitation	<input type="radio"/> Life Science (Jobs)
<input type="radio"/> Low-Income Housing	<input type="radio"/> Medical Device	<input type="radio"/> Life Science (RD)	<input type="radio"/> Certified Housing Development
<input type="radio"/> Life Science (ITC)	<input type="radio"/> Veteran's Hiring	<input type="radio"/> Community Investment	<input type="radio"/> Low-Income Housing Donation
<input type="radio"/> Vacant Store Front	<input type="radio"/> Cranberry Bog	<input type="radio"/> Disability Employment	<input type="radio"/> Offshore Wind Facility Capital Investment
<input type="radio"/> Offshore Wind Jobs	<input type="radio"/> National Guard Hiring	<input type="radio"/> Training Tax	<input type="radio"/> Investment Tax
<input type="radio"/> Film Incentive			
<input type="radio"/> Life Science (FDA)			
<input type="radio"/> Apprentice			
<input type="radio"/> Offshore Wind Facility Capital Investment			
<input type="radio"/> Training Tax			
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