

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.



2024

Massachusetts
Department of
Revenue

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

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
- EDIP
- Low-Income Housing
- Life Science (ITC)
- Vacant Store Front
- Offshore Wind Jobs
- Research
- Brownfields
- Medical Device
- Veteran's Hiring
- Cranberry Bog
- National Guard Hiring
- Harbor Maintenance
- Historic Rehabilitation
- Life Science (RD)
- Community Investment
- Disability Employment
- Training Tax
- Economic Opportunity Area
- Life Science (Jobs)
- Certified Housing Development
- Low-Income Housing Donation
- 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.