

***Caution:***  
***DRAFT – DO NOT***  
***FILE***

This is an early release draft of  
a 2025 Massachusetts tax  
form or schedule.

Do not file **DRAFT** forms.

**DRAFT** forms **will not** be  
processed.



Schedule U-CS

Credits Shared from Other Members

For calendar year 2025 or taxable period beginning	2025 and ending
Name of member using credits	Federal identification number
Tax type <input type="radio"/> Financial institution <input type="radio"/> Business corporation	Type of corporation, if taking ITC <input type="radio"/> R&D <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):	
<div><div><input type="radio"/> Vanpool</div><div><input type="radio"/> EDIP (on or before November 20, 2024)</div><div><input type="radio"/> EDIP (after November 20, 2024)</div><div><input type="radio"/> Life Science (FDA)</div><div><input type="radio"/> Apprentice</div><div><input type="radio"/> Offshore Wind Facility (Capital Investment)</div><div><input type="radio"/> Climatetech (Capital Investment)</div></div> <div><div><input type="radio"/> Research</div><div><input type="radio"/> Brownfields</div><div><input type="radio"/> Low-Income Housing</div><div><input type="radio"/> Life Science (ITC)</div><div><input type="radio"/> Vacant Store Front</div><div><input type="radio"/> National Guard Hiring</div><div><input type="radio"/> Climatetech (Research)</div></div> <div><div><input type="radio"/> Harbor Maintenance</div><div><input type="radio"/> Historic Rehabilitation</div><div><input type="radio"/> Medical Device</div><div><input type="radio"/> Veteran's Hiring</div><div><input type="radio"/> Cranberry Bog</div><div><input type="radio"/> Training Tax</div><div><input type="radio"/> Massachusetts Homeownership</div></div> <div><div><input type="radio"/> Economic Opportunity Area</div><div><input type="radio"/> Life Science (Jobs)</div><div><input type="radio"/> Life Science (RD)</div><div><input type="radio"/> Community Investment</div><div><input type="radio"/> Disability Employment</div><div><input type="radio"/> Live Theater</div></div> <div><div><input type="radio"/> Investment Tax</div><div><input type="radio"/> Film Incentive</div><div><input type="radio"/> Certified Housing Development</div><div><input type="radio"/> Low-Income Housing Donation</div><div><input type="radio"/> Offshore Wind (Jobs)</div><div><input type="radio"/> Climatetech (Jobs)</div></div>	

DO NOT FILE.  
DRAFT AS OF OCTOBER 15, 2025.  
SUBJECT TO CHANGE.  
DO NOT FILE.