

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		Type of corporation, if taking ITC	
<input type="radio"/> Financial institution <input type="radio"/> Business corporation		<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):			
<input type="radio"/> Vanpool	<input type="radio"/> Research	<input type="radio"/> Harbor Maintenance	<input type="radio"/> Economic Opportunity Area
<input type="radio"/> EDIP (on or before November 20, 2024)	<input type="radio"/> Brownfields	<input type="radio"/> Historic Rehabilitation	<input type="radio"/> Life Science (Jobs)
<input type="radio"/> EDIP (after November 20, 2024)	<input type="radio"/> Low-Income Housing	<input type="radio"/> Medical Device	<input type="radio"/> Life Science (RD)
<input type="radio"/> Life Science (FDA)	<input type="radio"/> Life Science (ITC)	<input type="radio"/> Veteran's Hiring	<input checked="" type="radio"/> Certified Housing Development
<input type="radio"/> Apprentice	<input type="radio"/> Vacant Store Front	<input type="radio"/> Cranberry Bog	<input type="radio"/> Community Investment
<input type="radio"/> Offshore Wind Facility (Capital Investment)	<input type="radio"/> National Guard Hiring	<input type="radio"/> Training Tax	<input type="radio"/> Disability Employment
<input type="radio"/> Climatetech (Capital Investment)	<input type="radio"/> Climatetech (Research)		<input type="radio"/> Offshore Wind (Jobs)
			<input type="radio"/> Live Theater
			<input type="radio"/> Investment Tax
			<input type="radio"/> Film Incentive
			<input type="radio"/> Low-Income Housing Donation
			<input type="radio"/> Climatetech (Jobs)
<div>1 Earliest period end date to which credits being shared relate</div> <div>2 Enter the certificate number for the type of credit being claimed</div> <div>3 Amount of credit being shared between these corporations for all years</div>			

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DRAFT AS OF SEPTEMBER 26, 2025.
SUBJECT TO CHANGE.
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