

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.



2025

Massachusetts
Department of
Revenue

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"/> Investment Tax	
<input type="radio"/> EDIP (prior to November 20, 2024)	<input type="radio"/> Brownfields	<input type="radio"/> Historic Rehabilitation	<input type="radio"/> Life Science (Jobs)	<input type="radio"/> Film Incentive	
<input type="radio"/> EDIP (on or after November 20, 2024)	<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 (FDA)	<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"/> Apprentice	<input type="radio"/> Vacant Store Front	<input type="radio"/> Cranberry Bog	<input type="radio"/> Disability Employment	<input type="radio"/> Offshore Wind (Jobs)	
<input type="radio"/> Offshore Wind Facility (Capital Investment)	<input type="radio"/> National Guard Hiring	<input type="radio"/> Training Tax	<input type="radio"/> Live Theater	<input type="radio"/> Climatetech (Jobs)	
<input type="radio"/> Climatetech (Capital Investment)	<input type="radio"/> Climatetech (Research)	<input type="radio"/> Massachusetts Homeownership	<input type="radio"/> Commercial Conversion		

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

Efile Only

Paper returns will not be accepted.

See TIRS 16-9 and 21-9 for more information.