

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 2025 or taxable period beginning

2025 and ending

Name of member using credits

Federal identification number

Tax type

☐ Financial institution ☐ Business corporation

Type of corporation, if taking ITC

☐ R&D ☐ 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):

- | | | | | |
|---|--|---|---|---|
| <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

Paper returns will not be accepted. See TIRS 16-9 and 21-9 for more information.