

Caution:
DRAFT – DO NOT
FILE

This is an early release draft of
a 2026 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 2026 or taxable period beginning		2026 and ending	
Name of member using credits		Federal identification number	
Tax type		Type of corporation, if taking ITC	
☐ Financial institution ☐ Business corporation		☐ 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):			
☐ Vanpool	☐ Research	☐ Harbor Maintenance	☐ Economic Opportunity Area ☐ Investment Tax
☐ EDIP (prior to November 20, 2024)	☐ Brownfields	☐ Historic Rehabilitation	☐ Life Science (Jobs) ☐ Film Incentive
☐ EDIP (on or after November 20, 2024)	☐ Low-Income Housing	☐ Medical Device	☐ Life Science (RD) ☐ Certified Housing Development
☐ Life Science (FDA)	☐ Life Science (ITC)	☐ Veteran's Hiring	☐ Community Investment ☐ Low-Income Housing Donation
☐ Apprentice	☐ Vacant Store Front	☐ Cranberry Bog	☐ Disability Employment ☐ Offshore Wind (Jobs)
☐ Offshore Wind Facility (Capital Investment)	☐ National Guard Hiring	☐ Training Tax	☐ Live Theater ☐ Climatetech (Jobs)
☐ Climatetech (Capital Investment)	☐ Climatetech (Research)	☐ Massachusetts Homeownership	☐ Commercial Conversion ☐ Sustainable Aviation Fuel
☐ Farm Food Donation			
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	

DRAFT AS OF SEPTEMBER 25, 2026.
SUBJECT TO CHANGE.
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