

# 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-IC Member's Individual Credits

For calendar year 2022 or taxable period beginning

2022 and ending

Member's name

Federal Identification number

Tax type:

End date of group's tax year

☐ Financial institution ☐ Business corporation

Name of principal reporting corporation

Federal Identification number

1 Member's total excise used for determining the credit limitation (from this member's Schedule U-ST, line 37) . . . . . 1

### Credits Subject to 50% Limitation (See instructions)

2 Total of this member's BRWFLD, EDIPCR, EOACC, INVTAX, VACSTR and VANPOL credits used against its excise . . . . 2

3 Total of other members' BRWFLD, EDIPCR, EOACC, INVTAX, VACSTR and VANPOL credits used by this member . . ▶ 3

4 Total BRWFLD, EDIPCR, EOACC, INVTAX, VACSTR and VANPOL credits used by member against its own excise.  
Combine lines 2 and 3 . . . . . 4

### Massachusetts Research Credit

5 Total of this member's section 38M credits used against its own excise. . . . . 5

6 Total of section 38M credits of other members used by this member. . . . . ▶ 6

7 Total of all section 38M credits used by this member. Combine lines 5 and 6 . . . . . 7

### Other Credits

8 Total of this member's other credits being used against its own excise . . . . . 8

9 Total of other credits of other members being used by this member . . . . . ▶ 9

10 Total of other credits used by this member against excise. Combine lines 8 and 9 . . . . . 10

### Summary

11 Total of member's own credits being used against excise. Combine lines 2, 5 and 8. . . . . 11

12 Credits from other members used against this corporation's excise. Combine lines 3, 6 and 9 . . . . . 12

13 Pass-through entity withholding. Payer identification number ▶ 13

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E-File Only.  
See TIRS 16-9 and 21-9 for more information.