



Department of Taxation and Finance

# Utility COVID-19 Debt Relief Credit

Tax Law – Article 9, Section 187-q

# CT-48

For calendar year 2025

Legal name of corporation	Employer identification number (EIN)
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File this form with Form CT-186-E or CT-186-P.

A If you are claiming this credit as a corporate partner, mark an **X** in the box ☐

B Utility COVID-19 debt relief credit authorization code (required; see instructions)

## Part 1 – Computation of credit

1 Utility COVID-19 debt relief credit (see instructions)  **1**

## Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated

Total from additional forms, if any

2 Total credit allocated from partnership(s) (add column C amounts)  **2**

3 Total credit (add lines 1 and 2)  **3**

## Part 2 – Computation of credit used, refunded, or credited as an overpayment to the next tax year

4 Tax due before any other credits (from Form CT-186-E, line 88 or Form CT-186-P, line 4) <input type="text"/>	<b>4</b>	
5 Tax credits claimed before this credit (see instructions) <input type="text"/>	<b>5</b>	
6 Tax after application of all other credits (subtract line 5 from line 4) <input type="text"/>	<b>6</b>	
7 Credit to be used for the current tax year (enter the lesser of line 3 or line 6; see instructions) <input type="text"/>	<b>7</b>	
8 Amount of credit available for refund (subtract line 7 from line 3) <input type="text"/>	<b>8</b>	
9 Amount of credit you want to be refunded (limited to the amount on line 8; see instructions) <input type="text"/>	<b>9</b>	
10 Amount of credit you want to be applied to next year's tax (subtract line 9 from line 8; see instructions) <input type="text"/>	<b>10</b>	

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