

Department of Taxation and Finance

Utility COVID-19 Debt Relief Credit

Tax Law – Article 9, § 187-q

For calendar year 2026

Legal name of corporation

LEGAL_NAME

Employer identification number (EIN)

EXT_TP_ID

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 CDR_PRTNR_IND ☐

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

Part 1 – Calculation of credit

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

Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
CT48PSHIPINFO		
bmfCrdt		
NAME	EIN_ID	AMOUNT
Total from additional forms, if any		CDR_ADDTL_CR_AMT
2 Total credit allocated from partnerships (add column C amounts)		2 CDR_PSHIP_AMT
3 Total credit (add lines 1 and 2)		3 CDR_TOT_CR_AMT

Part 2 – Calculation 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)	4	CDR_TX_AFT_AMT
5 Tax credits claimed before this credit (see instructions)	5	CDR_OCR_AMT
6 Tax after application of all other credits (subtract line 5 from line 4)	6	CDR_TX_AFT_APL_AMT
7 Credit to be used for the current tax year (enter the lesser of line 3 or line 6; see instructions)	7	CDR_USED_AMT
8 Amount of credit available for refund (subtract line 7 from line 3)	8	CDR_UNUSED_AMT
9 Amount of credit you want to be refunded (limited to the amount on line 8; see instructions)	9	CDR_RFND_AMT
10 Amount of credit you want to be applied to next year's tax (subtract line 9 from line 8; see instructions)	10	CDR_CR_2_NXT_AMT

