



Department of Taxation and Finance

# Utility COVID-19 Debt Relief Credit

Tax Law – Article 9, Section 187-q

# CT-48

For calendar year 2024

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 .....		
<b>2</b> Total credit allocated from partnership(s) (add column C amounts) .....		<b>2</b> <input style="width: 100px;" type="text"/>
<b>3</b> Total credit (add lines 1 and 2) .....		<b>3</b> <input style="width: 100px;" type="text"/>

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

<b>4</b> Tax due before any other credits (from Form CT-186-E, line 88 or Form CT-186-P, line 4) .....	<b>4</b>	<input style="width: 100px;" type="text"/>
<b>5</b> Tax credits claimed before this credit (see instructions) .....	<b>5</b>	<input style="width: 100px;" type="text"/>
<b>6</b> Tax after application of all other credits (subtract line 5 from line 4) .....	<b>6</b>	<input style="width: 100px;" type="text"/>
<b>7</b> Credit to be used for the current tax year (enter the lesser of line 3 or line 6; see instructions) .....	<b>7</b>	<input style="width: 100px;" type="text"/>
<b>8</b> Amount of credit available for refund (subtract line 7 from line 3) .....	<b>8</b>	<input style="width: 100px;" type="text"/>
<b>9</b> Amount of credit you want to be refunded (limited to the amount on line 8; see instructions) .....	<b>9</b>	<input style="width: 100px;" type="text"/>
<b>10</b> Amount of credit you want to be applied to next year's tax (subtract line 9 from line 8; see instructions) .....	<b>10</b>	<input style="width: 100px;" type="text"/>

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