



Depreciation Adjustment Schedule

CT-399

Tax Law – Articles 9-A and 33

| | |
|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

Part 1 – Computation of New York State depreciation modifications when computing entire net income (ENI)

List only depreciable property that requires or is entitled to a depreciation modification when computing ENI (see Form CT-399-I, Instructions for Form CT-399).

Section A – ACRS/MACRS property (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

| Item | Property | | | | | | | | |
|---|--|--|--|--|--|---|---|---|--|
| A | | | | | | | | | |
| B | | | | | | | | | |
| C | | | | | | | | | |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| G | | | | | | | | | |
| H | | | | | | | | | |
| I | | | | | | | | | |
| J | | | | | | | | | |
| K | | | | | | | | | |
| L | | | | | | | | | |
| M | | | | | | | | | |
| N | | | | | | | | | |
| O | | | | | | | | | |
| P | | | | | | | | | |
| Q | | | | | | | | | |
| A Item | B Date placed in service (mm-dd-yy) | C Cost or other basis (see instructions) | D Accumulated federal ACRS/MACRS depreciation (see instructions) | E Federal ACRS/MACRS depreciation deduction (see instructions) | F Method of figuring NYS depreciation (see instructions) | G Life or rate (see instr.) | H Accumulated NYS depreciation (see instructions) | I Allowable NYS depreciation (see instructions) | |
| A | - - | | | | | | | | |
| B | - - | | | | | | | | |
| C | - - | | | | | | | | |
| D | - - | | | | | | | | |
| E | - - | | | | | | | | |
| F | - - | | | | | | | | |
| G | - - | | | | | | | | |
| H | - - | | | | | | | | |
| I | - - | | | | | | | | |
| J | - - | | | | | | | | |
| K | - - | | | | | | | | |
| L | - - | | | | | | | | |
| M | - - | | | | | | | | |
| N | - - | | | | | | | | |
| O | - - | | | | | | | | |
| P | - - | | | | | | | | |
| Q | - - | | | | | | | | |
| Amounts from attached list, if any | | | | | | | | | |
| 1 Totals of Section A | 1 | | | | | | | | |



Section B – 30%/50%/100% federal special depreciation property (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

| Item | Property | | | | | | | | | |
|---|--|---|--|--|---|--------------------------------------|--|------------------------------------|--|--|
| A | | | | | | | | | | |
| B | | | | | | | | | | |
| C | | | | | | | | | | |
| D | | | | | | | | | | |
| E | | | | | | | | | | |
| F | | | | | | | | | | |
| G | | | | | | | | | | |
| H | | | | | | | | | | |
| I | | | | | | | | | | |
| J | | | | | | | | | | |
| K | | | | | | | | | | |
| L | | | | | | | | | | |
| M | | | | | | | | | | |
| A Item | B Date placed in service (mm-dd-yy) | C Cost or other basis (see instructions) | D Accumulated federal depreciation (see instructions) | E Federal depreciation deduction (see instructions) | F Method of figuring NYS depreciation (see instructions) | G Life or rate (see instr.) | H Accumulated NYS depreciation (see instructions) | I Allowable NYS depreciation | | |
| A | - - | | | | | | | | | |
| B | - - | | | | | | | | | |
| C | - - | | | | | | | | | |
| D | - - | | | | | | | | | |
| E | - - | | | | | | | | | |
| F | - - | | | | | | | | | |
| G | - - | | | | | | | | | |
| H | - - | | | | | | | | | |
| I | - - | | | | | | | | | |
| J | - - | | | | | | | | | |
| K | - - | | | | | | | | | |
| L | - - | | | | | | | | | |
| M | - - | | | | | | | | | |
| Amounts from attached list, if any | | | | | | | | | | |
| 2 Totals of Section B | 2 | | | | | | | | | |
| 3 Add lines 1 and 2 in columns C, D, E, H, and I (see instr) | 3 | | | | | | | | | |

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a 30%/50%/100% federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal taxable income (FTI) and the total of column I as a deduction from FTI on the appropriate lines of the applicable form (see line 3 instructions).

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.



Part 2 – Disposition adjustments (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a 30%/50%/100% federal special depreciation deduction, and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? (mark an X in one box; see instructions) Yes No

A – Description of property (identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)

| Item | Property | | | | |
|------|----------|--|--|--|--|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |

| A Item | B Date placed in service (mm-dd-yy) | C Total federal depreciation deduction taken (see instructions) | D Total New York State depreciation taken (see instructions) | E Adjustment (if C is larger than D, column C - column D; see instructions) | F Adjustment (if D is larger than C, column D - column C; see instructions) |
|-----------|--|--|---|--|--|
| A | - - | | | | |
| B | - - | | | | |
| C | - - | | | | |
| D | - - | | | | |
| E | - - | | | | |
| F | - - | | | | |
| G | - - | | | | |
| H | - - | | | | |

| | | | | | |
|--|----------|--|--|--|--|
| Amounts from attached list, if any..... | | | | | |
| 4 Total excess federal depreciation deductions over New York State depreciation deductions (add column E amounts) | 4 | | | | |
| 5 Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts) | 5 | | | | |

| Part 3 – Summary of adjustments to ENI | | A Federal | B New York State |
|--|-----------|---------------------|----------------------------|
| 6 Enter amount from line 3, column E | 6 | | |
| 7 Enter amount from line 3, column I | 7 | | |
| 8 Enter amount from line 4 | 8 | | |
| 9 Enter amount from line 5 | 9 | | |
| 10 Add amounts in column A and column B | 10 | | |

If you file Form: **Enter the amount from line 10, column A, on Form:** **Enter the amount from line 10, column B, on Form:**

CT-3 CT-225, Schedule A CT-225, Schedule B

CT-3-A CT-225-A, Schedule A CT-225-A, Schedule B

CT-3-A/BC CT-225-A/B, Schedule A CT-225-A/B, Schedule B

CT-33 CT-33, line 70 CT-33, line 78

CT-33-A CT-33-A, line 73 CT-33-A, line 82

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