



Depreciation Adjustment Schedule

Tax Law – Articles 9-A and 33

Legal name of corporation	Employer identification number
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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

