



Public Utility, Power Producer, and Pipeline Adjustments

Tax Law – Article 9-A, Section 208.9(c-2) and (c-3)

Legal name of corporation	Employer identification number (EIN)
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Attach this form to Form CT-225 or Form CT-225-A.

For information and details about how to complete this form, see Form CT-224-I, *Instructions for Form CT-224*.

Schedule A – Adjustments for qualified public utilities and transferees

Other additions			
1	Federal depreciation deduction for transition property	•	1
2	Federal loss on the sale of transition property	•	2
3	New York gain on the sale of transition property	•	3
4	Add lines 1, 2, and 3	•	4
Other subtractions			
5	New York depreciation deduction for transition property	•	5
6	New York loss on the sale of transition property	•	6
7	Federal gain on the sale of transition property	•	7
8	Transition property basis adjustment carryover to gain transactions	•	8
9	Transition property basis adjustment carryover to loss transactions.....	•	9
10	New York State regulatory asset deduction.....	•	10
11	Add lines 5 through 10	•	11

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
12	Federal depreciation deduction for transition property	•	12
Other subtractions			
13	New York depreciation deduction for transition property	•	13

