New York State Department of Taxation and Finance

# Schedule of Optional Depreciation on Qualified New York Property

**Tax Law — Article 9-A, Sections 210.3(d) and (e)**

**CT-324**
(11/12)

| Name | Employer identification number |
|---|---|
| | |

Attach this form to Form CT-3, *General Business Corporation Franchise Tax Return*, or Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

## Schedule A — Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1968 *(see Form CT-324-I*, Instructions for Form CT-324*)*

| A<br>Description of property | B<br>Date acquired<br>*(mm-dd-yyyy)* | C<br>Cost or other basis | D<br>Accumulated federal depreciation | E<br>Current federal depreciation | F<br>Accumulated New York depreciation | G<br>Current New York depreciation |
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| **1** Add column E amounts *(see instructions)* ..... | **1** | | | |
| **2** Add column G amounts *(see instructions)* ..... | | | **2** | |

## Schedule B — Computation of New York gain or loss on sale or other disposition of qualified New York property acquired between January 1, 1964, and December 31, 1968 *(see instructions)*

| A<br>Description of property | B<br>Date sold or disposed<br>*(mm-dd-yyyy)* | C<br>Depreciation basis for New York State | D<br>Gross sales price | E<br>New York gain or loss<br>*(column D – column C)* | F<br>Federal gain or loss |
|---|---|---|---|---|---|
| | | 99 | 99 | 99 | 99 |
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| **3** Add column E amounts *(show a net loss with a minus (-) sign; see instructions)* ..... | **3** | | | |
| **4** Add column F amounts *(show a net loss with a minus (-) sign; see instructions)* ..... | | | **4** | |

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