

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



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

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<br>Item  | B<br>Date placed<br>in service<br>(mm-dd-yy) | C<br>Total federal depreciation<br>deduction taken<br>(see instructions) | D<br>Total New York State<br>depreciation taken<br>(see instructions) | E<br>Adjustment (if C is larger<br>than D, column C - column D;<br>see instructions) | F<br>Adjustment (if D is larger<br>than C, column D - column C;<br>see instructions) |  |
| A  | - -  |  |   |  |  |  |
| B  | - -  |  |   |  |  |  |
| C  | - -  |  |   |  |  |  |
| D  | - -  |  |   |  |  |  |
| E  | - -  |  |   |  |  |  |
| F  | - -  |  |   |  |  |  |
| G  | - -  |  |   |  |  |  |
| H  | - -  |  |   |  |  |  |
| Amounts from<br>attached list, if any.....   |  |  |   |  |  |  |
| <b>4</b> Total excess federal depreciation deductions over New York State depreciation deductions (add column E amounts) ..... |  |  |   | <b>4</b>   |  |  |
| <b>5</b> Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts) ..... |  |  |   | <b>5</b>   |  |  |

**Part 3 – Summary of adjustments to ENI**

|  | A<br>Federal | B<br>New York State |
|--|--------------|---------------------|
| <b>6</b> Enter amount from line 3, column E .....    | <b>6</b>     |                     |
| <b>7</b> Enter amount from line 3, column I .....    | <b>7</b>     |                     |
| <b>8</b> Enter amount from line 4 .....              | <b>8</b>     |                     |
| <b>9</b> Enter amount from line 5 .....              | <b>9</b>     |                     |
| <b>10</b> Add amounts in column A and column B ..... | <b>10</b>    |                     |

**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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