

CT-399

New York State Department of Taxation and Finance

Depreciation Adjustment Schedule

Tax Law — Articles 9-A, 32, and 33

Name					E	mployer id	entific	cation number	
Part I — Computation of Ne List only depreciable property th (ENI) (see instructions).		-			-	_			
Section A — ACRS/MACRS pro	operty (attach	separate lis	t if necessary; see	e instructions)					
A Description of property	B Date placed in service mm/dd/yy	C Cost or other basis	D Accumulated federal depreciation	E Federal ACRS/MACRS depreciation deduction	F Method figuring deprecia	l of L NYS c	G ife or ate	H Accumulated NYS depreciation	I Allowable NYS depreciation
Amounts from attached list Section B — 30%/50% federal	special depr	ociation pr	oporty (attach a	aparata liat if pag	000001111 001	o inotructio	na)		
A Description of property	B Date placed in service mm/dd/yy	C Cost or other basis	D Accumulated federal depreciation	E 30%/50% federal special depreciation deduction	F Method figuring deprecia	l of L	G ife or ate	H Accumulated NYS depreciation	I Allowable NYS depreciation
Amounts from attached list									
1 Add amounts in Sections A and B, columns C, D, E, H, and I.									

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 property for which you claimed the 30%/50% federal special depreciation (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 your franchise tax return (see instructions).

If you have disposed of any property listed on this form in a prior year, complete Parts II and III on the back page.

If you file Form CT-3, CT-3-A, or CT-4, use Part IV on the back page to determine your depreciation adjustment used to compute your minimum taxable income base.

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Part II —	Disposition	adiustments

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

A Description of property	B Date placed in service mm/dd/yy	C Total federal deduction taken	D Total New York State depreciation taken	E Adjustment (column C - column D)	F Adjustment (column D - column C)

- 2 Total excess federal deductions over NYS depreciation deductions (add column E amounts) ... 2.

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Part III — Summary of adjustments to entire net income	A. Federal	B. New York State	
4 Enter amount from line 1, column E on the front page	4.		
5 Enter amount from line 1, column I on the front page	5.		
6 Enter amount from line 2, above	6.		
7 Enter amount from line 3, above	7.		
8 Add amounts in column A and column B	8.		

If you file Form: Enter the amount from line 8, column A, on: Enter the amount from line 8, column B, on:

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CT-3-S or CT-3-S-A	line 6	line 13
CT-4	line 5	line 8
CT-4-S	line 4	line 6
CT-32	line 28	line 39
CT-32-A	line 30	line 39
CT-33	line 70	line 78
CT-33-A	line 73	line 82

Part IV — Minimum taxable income base depreciation adjustments – Article 9-A only

List below the properties entered in Part I, Section A only, which were placed in service after 1986. **Do not** include property for which the 30%/50% federal special depreciation deduction was claimed in Part I, Section B. Attach additional sheets if necessary.

A Description of property	B Date placed in service mm/dd/yy	C Cost		D Federal depreciation deduction		E Alternative depreciation system
Amounts from attached list						
9 Total columns D and E			9.			
10 If column D total is more than column E total, enter the excess			10.			
11 If column E total is more than column D total, enter the excess			11.			
12 Enter amount from federal Form 4626, line 2a, depreciation of post-1986 property (see ins				perty (see instructions)	12.	
13 If there is an excess on line 10, subtract line 10 from line 12				13.		

Attach this form and a copy of federal Form 4562 to your New York State franchise tax return.