New York State Department of Taxation and Finance

Depreciation Adjustment Schedule

Tax Law — Articles 9-A, 32 and 33

Employer identification number

Part I – Computation of accelerated cost recovery system (ACRS) or modified acc (MACRS) depreciation required or elected to be added back when comput property placed in service after 1980	
1 ACRS and MACRS depreciation from federal Form 4562, Depreciation and Amortization	
ACRS and MACRS depreciation included on line 1 for:	
2 Property subject to the limitations under IRC section 280-F (<i>listed property</i>)	
3 Airlines only - property placed in service before tax periods beginning in 1989	
4 Property placed in service inside New York State for tax periods beginning	
after 1984 4	
Election for out-of-state property. If you have property placed in service outside New York State	te after
1980, complete either line 5 or line 6 (see instructions).	
5 Property placed in service outside New York State for tax periods beginning	
after 1984 or	
6 Property placed in service outside New York State for tax periods beginning	
after 1993 6	
7 Total allowable New York State ACRS and MACRS deduction (add lines 2 through 6)	7
8 ACRS or MACRS deduction required to be added back when computing New York State enti	ire net income
(subtract line 7 from line 1 - the allowable deduction will be computed in Part II)	

Part II – Computation of allowable New York State depreciation deduction when computing NYS entire net income (List only depreciable property included on Part I, line 8)

A Description of property	B Date placed in service mo/day/yr	C Cost or other basis	D Accumulated federal depreciation	E Federal deduction	F Method of figuring NYS depreciation	G Life or rate	H Accumulated NYS depreciation	I Allowable NYS depreciation
property	moraayiyi	buolo	aoproviation	uouuonon	aoproblation	iuto	aoproblation	aoprosiation
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9 Add amounts in columns C, D, E, H, and I.								

If you have not disposed of any ACRS/MACRS property placed in service in taxable years beginning before 1994, enter the total of column E as an addback to federal taxable income, and the total of column I as a deduction from federal taxable income on the appropriate lines of your franchise tax return *(see instructions)*. The total of column E should equal line 8.

If you have disposed of property listed in Part II (or listed in Part II in prior years), continue with line 10 on the back.

If you file Form CT-3, CT-3-A or CT-4, use lines 17, 18, and 19 on the back to determine your depreciation adjustment used to compute your minimum taxable income base.



CT-399

Name

Part III - Disposition adjustments

For each item of property listed below, determine the difference between federal ACRS or MACRS and New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.

If the ACRS deduction is larger than the New York State depreciation, subtract column D from column C and enter the result in column E.

If the New York State depreciation 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	C Total federal deduction taken	D Total New York depreciation taken	E Adjustment (subtract column D from column C)	F Adjustment (subtract column C from column D)
10						
11						

Part IV - Summary of adjustments to entire net income	A Federal	B New York State
12 Enter amount from Part II, line 9, column E	2	
13 Enter amount from Part II, line 9, column I	3	
14 Enter amount from Part III, line 10	4	
15 Enter amount from Part III, line 11	5	
16 Add amounts in column A and column B	6	

If you file Form:	Enter the amount from line 16, column A, on:	Ent
CT-3 or CT-3-A	line 7	line
CT-3-S or CT-3-S-A	line 6	line
CT-4	line 5	line
CT-4-S	line 4	line
CT-32	Schedule B, line 28	Sch
CT-32-A	Schedule B, line 7	Sch
CT-33	line 70	line

Enter the amount from line 16, column B, on: line 14

line 13 line 13 line 8 line 6 Schedule B, line 39 Schedule B, line 16 line 81

Part V - Minimum taxable income base depreciation adjustments - Article 9-A only (Attach additional sheets if necessary.)						
A Description of property	B Date placed in service mo/day/yr	C Cost	D Federal depreciation deduction		E Alternative depreciation system	
Amounts from attached list						
17 Add column D amounts						
18 Add column E amounts						
19 Depreciation adjustment (su Form CT-4, line 22 or Form C						

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