



**SCHEDULE C — Disposition Adjustments**

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

- If ACRS deduction exceeds NYS depreciation, subtract column d from column c and enter result in column e
- If NYS depreciation exceeds ACRS, subtract column c from column d and enter result in column f.

a Description of Property	b Date Placed in Service	c Total ACRS Deduction Taken	d Total New York Depreciation Taken	e Adjustment (column c minus column d)	f Adjustment (column d minus column c)
	/ /	\$	\$	\$	\$
	/ /				
	/ /				
	/ /				
	/ /				
	/ /				
	/ /				
	/ /				
5. Total excess ACRS deductions over NYS depreciation deductions .....				\$	
6. Total excess NYS depreciation deductions over ACRS deductions .....					\$

**SCHEDULE D — Computation of Adjustments to Entire Net Income**

	a Federal	b New York State
7. Enter amount from Schedule B, line 4, column e .....	\$	
8. Enter amount from Schedule B, line 4, column i .....		\$
9. Enter amount from Schedule C, line 5 .....		\$
10. Enter amount from Schedule C, line 6 .....	\$	
11. Totals — column a and column b .....	\$	\$

If you file Form:

Enter line 11, column a, on:

Enter line 11, column b, on:

- CT-3
- CT-4
- CT-32
- CT-33
- CT-3S

- Schedule B, line 23
- Schedule A, line 5
- Appropriate line
- Schedule B, line 32
- Schedule C, line 31

- Schedule B, line 29
- Schedule A, line 7
- Appropriate line
- Schedule B, line 40
- Schedule C, line 33

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