

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

Schedule B, line 23

Schedule B, line 29

CT-4

Schedule A, line 5

Schedule A, line 7

CT-32

Schedule B, line 22

Schedule B, line 30

CT-33

Schedule B, line 32

Schedule B, line 40

CT-3S

Schedule C, line 30

Schedule C, line 32

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