

Disposition Adjustments (Do not list any property included on line 3)

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 New York State taxable income in prior years.
 If the ACRS deduction is larger than New York State depreciation, subtract Column D from Column C and enter result in Column E.
 If New York State depreciation is larger than the ACRS deduction, 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 (subtract Column D from Column C)	F Adjustment (subtract Column C from Column D)
	/ /				
	/ /				
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	/ /				
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	/ /				
	/ /				
6 Total excess ACRS deductions over NYS depreciation deductions (add Column E amounts)				6	
7 Total excess NYS depreciation deductions over ACRS deductions (add Column F amounts)					7

Computation of Adjustments to Entire Net Income		A Federal	B New York State
8 Enter amount from line 5, Column E	8		
9 Enter amount from line 5, Column I	9		
10 Enter amount from line 6	10		
11 Enter amount from line 7	11		
12 Add amounts in Column A and Column B	12		

If you file Form:	Enter the amount from line 12, Column A, on:	Enter the amount from line 12, Column B, on:
CT-3	line 8	line 15
CT-3-S	Schedule B, line 42	Schedule B, line 44
CT-4	line 5	line 7
CT-32	Schedule E, Part II, Column E	Schedule E, Part II, Column G
CT-33	Schedule G, line 57	Schedule G, line 66

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