



Special Depreciation Schedule

Attach to Form IT-201, IT-203, IT-204 or IT-205.

| | | |
|----------------------------|------------------------|--------------------------------|
| Name(s) as shown on return | Social security number | Employer identification number |
|----------------------------|------------------------|--------------------------------|

This form must be used by New York taxpayers who elected to deduct special depreciation on qualifying property acquired before 1969 in lieu of their federal depreciation deduction and for reporting the sale or other disposition of section 612(g) property (section 612(g) of the Tax Law).

This form is part of the return filed for the tax year ending _____ on Form (mark an X in one box):
(mm-dd-yyyy)

- IT-201 - Resident
 IT-203 - Nonresident and part-year resident
 IT-204 - Partnership
 IT-205 - Estate or trust (Fiduciary)

Part 1 – Depreciation information

| A Description and location of property | B Date acquired (mm-dd-yyyy) | C Federal cost or other basis (property acquired after 12-31-1963) | D New York depreciation for prior years (after 12-31-1963) | E Federal depreciation claimed this year | F Amount of New York depreciation claimed this year |
|---|------------------------------------|--|--|---|--|
| 1 | | | | | |
| | | | | | |
| | | | | | |
| 2 Totals | | | | 2. | |

Part 2 – Sale or other disposition of section 612(g) property

| A Description of property | B Date acquired (mm-dd-yyyy) | C Manner of disposition | D Adjusted federal basis at date of disposition | E New York basis at date of disposition | F Excess federal basis over New York basis |
|------------------------------|------------------------------------|----------------------------|--|--|---|
| 3 | | | | | |
| | | | | | |
| | | | | | |
| 4 Total | | | | | 4. |

Part 3 – Summary

| | | | |
|---|-----------|--|--|
| Additions | | | |
| 5 Enter amount from line 2, column E..... | 5. | | |
| 6 Enter amount from line 4, column F..... | 6. | | |
| 7 Add lines 5 and 6. Enter here and on Form IT-201 or IT-203, as an <i>other</i> addition; Form IT-204, line 107; or on Form IT-205 or IT-205-A as a fiduciary addition adjustment (<i>estates and trusts, see instructions</i>) | 7. | | |
| Subtractions | | | |
| 8 Enter amount from line 2, column F. Transfer line 8 amount to Form IT-201 or IT-203, as an <i>other</i> subtraction; Form IT-204, line 109; or to Form IT-205 or IT-205-A as a fiduciary subtraction adjustment (<i>estates and trusts, see instructions</i>)..... | 8. | | |

