



Public Utility, Power Producer, and Pipeline Adjustments

Tax Law – Article 9-A, Section 208.9(c-2) and (c-3)

CT-224

| | |
|---------------------------|--------------------------------------|
| Legal name of corporation | Employer identification number (EIN) |
|---------------------------|--------------------------------------|

Attach this form to Form CT-225 or Form CT-225-A.

For information and details about how to complete this form, see Form CT-224-I, *Instructions for Form CT-224*.

Schedule A – Adjustments for qualified public utilities and transferees

| | | | |
|---|---|-----------|--|
| Other additions | | | |
| 1 Federal depreciation deduction for transition property | • | 1 | |
| 2 Federal loss on the sale of transition property | • | 2 | |
| 3 New York gain on the sale of transition property | • | 3 | |
| 4 Add lines 1, 2, and 3 | • | 4 | |
| Other subtractions | | | |
| 5 New York depreciation deduction for transition property | • | 5 | |
| 6 New York loss on the sale of transition property | • | 6 | |
| 7 Federal gain on the sale of transition property | • | 7 | |
| 8 Transition property basis adjustment carryover to gain transactions | • | 8 | |
| 9 Transition property basis adjustment carryover to loss transactions..... | • | 9 | |
| 10 New York State regulatory asset deduction..... | • | 10 | |
| 11 Add lines 5 through 10 | • | 11 | |

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations

| | | | |
|--|---|-----------|--|
| Other additions | | | |
| 12 Federal depreciation deduction for transition property | • | 12 | |
| Other subtractions | | | |
| 13 New York depreciation deduction for transition property | • | 13 | |

