



# 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)
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**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

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

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

<b>Other additions</b>			
12 Federal depreciation deduction for transition property .....	•	<b>12</b>	
<b>Other subtractions</b>			
13 New York depreciation deduction for transition property .....	•	<b>13</b>	

