



Department of Taxation and Finance

Public Utility, Power Producer, and Pipeline Adjustments

CT-224

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

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

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	

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