

Public Utility, Power Producer, and
Pipeline Adjustments

Tax Law – Article 9-A, §§ 208(9)(c-2) and (c-3)

Legal name of corporation

LEGAL_NAME

Employer identification number (EIN)

EXT_TP_ID

File this form with 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	FED_DED_TRNS_AMT	
2	Federal loss on the sale of transition property	•	2	FED_LOSS_TRNS_AMT	
3	New York State gain on the sale of transition property	•	3	NYS_GAIN_TRNS_AMT	
4	Add lines 1, 2, and 3	•	4	TOT_ADD_TRNS_AMT	

Other subtractions

5	New York State depreciation deduction for transition property	•	5	NYS_DED_TRNS_AMT	
6	New York State loss on the sale of transition property	•	6	NYS_LOSS_TRNS_AMT	
7	Federal gain on the sale of transition property	•	7	FED_GAIN_TRNS_AMT	
8	Transition property basis adjustment carryover to gain transactions	•	8	TRNS_PROP_GAIN_AMT	
9	Transition property basis adjustment carryover to loss transactions	•	9	TRNS_PROP_LOSS_AMT	
10	New York State regulatory asset deduction	•	10	NYS_REG_ASST_AMT	
11	Add lines 5 through 10	•	11	TOT_SUBT_TRNS_AMT	

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

Other additions

12	Federal depreciation deduction for transition property	•	12	FED_TRNS_ADD_AMT	
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Other subtractions

13	New York State depreciation deduction for transition property	•	13	NYS_TRNS_SUBT_AMT	
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