New York State Department of Taxation and Finance

Schedule of Optional Depreciation on Qualified New York Property

Tax Law — Article 9-A, Sections 210.3(d) and (e)

CT-324
(11/12)

Name	Employer identification number

Attach this form to Form CT-3, *General Business Corporation Franchise Tax Return*, or Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*.

Schedule A — Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1968 *(see Form CT-324-I,* Instructions for Form CT-324*)*

A Description of property	B Date acquired *(mm-dd-yyyy)*	C Cost or other basis	D Accumulated federal depreciation	E Current federal depreciation	F Accumulated New York depreciation	G Current New York depreciation

1 Add column E amounts *(see instructions)*	**1**	
2 Add column G amounts *(see instructions)*	**2**	

Schedule B — Computation of New York gain or loss on sale or other disposition of qualified New York property acquired between January 1, 1964, and December 31, 1968 *(see instructions)*

A Description of property	B Date sold or disposed *(mm-dd-yyyy)*	C Depreciation basis for New York State	D Gross sales price	E New York gain or loss *(column D – column C)*	F Federal gain or loss

3 Add column E amounts *(show a net loss with a minus (-) sign; see instructions)*	**3**	
4 Add column F amounts *(show a net loss with a minus (-) sign; see instructions)*	**4**	

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