



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 20 – CTEF47

Blank or zero field values are not included. Fields requiring software calculations are not provided. ACH debit payment is required if test results in a balance due. Please use the two-digit codes provided to you to replace the 6th and 7th digits in each test EIN.

Test Scenario

Return type: CT-3 Amended

Liability period: 01-01-2024 – 12-31-2024

EIN: 00219XX20

Legal name: CTEF47 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 47 WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 05-15-2020

NAICS business code number: 4249110

Principal business activity: Farm Supplies Merchant Wholesalers

Part 1

Section B

Line 1. Number of NYS employees: 30

Line 2. Wages paid to NYS employees: 825,000

Line 3. Number of business establishments in NYS: 3

Line 4. Interest in, or have rented, real property in NYS: Yes

Section C

Line 1. Federal return filed: 1120

Line 2. Amended Return: 1120X

Line 2a. Tax due amount from most recently filed NYS return for this tax period: 250,000

Line 3. Required attachments: CT-3.4, CT-227

Line 4. Number of credit forms filed with this return: 6

Line 7. Revoking a commonly owned group election: Yes

Part 2

	Date Paid	Amount
Line 11	3-15-2024	20,000
Line 12	6-15-2024	20,000
Line 13	9-15-2024	20,000
Line 14	12-15-2024	20,000
Line 15	Payment with extension request	3,000

Part 3

Line 1. FTI before NOL and special deductions: 8,250,000

Part 4

		A Beginning of year	B End of year
Line 1	Total assets from federal return	4,225,225	5,250,250
Line 2	Real property and marketable securities included on line 1	750,000	750,000
Line 4	Real property and marketable securities at fair market value	750,000	750,000
Line 6	Total liabilities	105,125	150,150

Part 5 – No content

Part 6

		A - NYS	B - Everywhere
Line 1	Sales of tangible personal property	4,175,175	8,225,250
Line 34	Receipts from primary spread of selling concessions	2,150,150	2,150,150
Line 40	Receipts from merchant discounts	2,500,500	2,500,500
Line 46	Receipts from the operation of vessels	200,000	200,000
Line 47	Receipts from air freight forwarding	75,000	75,000
Line 53	Receipts from other services/activities not specified	100,000	100,000

Part 7 – Software calculated

CT-3.4

Line 5a. NOL carryforward from prior year's Form CT-3.4: 6,500

NOL Carryback:

Loss Year		C Amount allowed to be carried back
A Beginning date	B Ending date	
01-01-2025	12-31-2025	2,750

Line 6. NOL to be used in current tax year: 9,250

A Tax period beginning and ending dates	B Amount from Form CT-3 Part 3, line 17	C When column B is not a loss, enter the ending dates of the tax period that generated an NOL used to reduce the amount in column B
01-01-2024 – 12-31-2024	5,728,421	12-31-2023
01-01-2023 – 12-31-2023	-9,250	
01-01-2022 – 12-31-2022	29,000	

CT-47

Part 1

Line A. Did you have qualified agricultural property during the tax year: Yes

Line B. Were eligible school districts property taxes paid on that property during the tax year: Yes

Line C. Is amount shown on line 3 of Worksheet A less than \$300,000: Yes

Line D. Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C at least 0.6667: Yes

Part 2

Line 1. Total acres of qualified agricultural property owned by you during tax year: 75

Line 4. Base acreage amount: 75

Line 9. Eligible school taxes paid during the year: 7,500

Line 13. Amount from Worksheet A, line 3 of instructions: 75

Line 18. Unused excess farmer's school tax credit carried forward from prior years: 750

Part 3 – No content

CT-501

Schedule A

Line 1. Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501: 40,000

CT-644

Line A. Claiming this credit as a corporation that *earned* the credit: Yes

Line B. Name and EIN of business certified by NYS DOL to participate in Workers with Disabilities Tax Credit Program: CTEFE47, 00219XX20

Line C. Total number of qualified full-time employees claimed for this credit: 4

Line D. Total number of qualified part-time employees claimed for this credit: 3

Line E. Allocation year: 2024

Schedule A

A Name of qualified employee	B Qualified employee's SSN	C Qualified employee's hire date	D Qualified employee's termination date	E Qualified wages paid
Ann Joseph	444555666	04-01-2022	10-01-2024	45,000
Mary Pius	555666777	06-01-2022		50,000
Leela Paul	666777888	09-01-2022		30,000
Martin James	777888999	10-01-2022		35,000

Schedule B

A Name of qualified employee	B Qualified employee's SSN	C Qualified employee's hire date	D Qualified employee's termination date	E Qualified wages paid
Annie George	111222333	03-01-2022	12-31-2024	20,000
Ron Michel	222333444	04-01-2022		35,000
Tony Thomas	333444555	05-01-2022		40,000

Schedule C

Line 5. Unused credit carried over from previous tax years: 2,000

Schedule D – Software calculated

Schedule E – No content

CT-635

Line A. Claiming this credit as a corporation that *earned* the credit: Yes

Line B. Name of business certified by NYS DOL to participate in NY Youths Jobs Program: CTEF47

Line C. Certified business's EIN: 00219XX20

Line D. Certificate number: NYYJPTC123456

Line E. Number of certified youth employed full-time and included in this claim for credit: 5

Line F. Number of certified you employed part-time and included in this claim for credit: 2

Line G. Program year: 2024

Schedule A

Line 1. New York jobs program credit: 8,500

Schedule B – Software calculated

Schedule C – No content

CT-638

Line A. Claiming this credit as a corporation that *earned* the credit: Yes

Line B. Certificate number from Form DTF-74: ESDSUEC2412345

Line D. Year of START-UP NY business tax benefit period: 5

Schedule A

		A	B
		Tax-free NY area	New York State
Line 1	Average value of property	1,000,000	1,250,250
Line 3	Wages, salaries, and other compensation of employees	60,000	750,000

Schedule B – No content

Schedule C – Software calculated

Schedule D – Software calculated

Schedule E – Software calculated

CT-645

Line A. Certificate number: ESDRSNT2412345

Line B. EIN: 00219XX20

Schedule A

Line C. Beginning and ending dates of the year subject to proportional recovery: 01-01-2024 – 12-31-2024

Line D. Year of START-UP NY business benefit period: 5

Line 1. Benchmark number of net new jobs: 11

Line 2. Number of net new jobs actually created: 8

Line 5. Credit claimed: 3,000

Line 14. Credit claimed: 2,100

Schedule B – No content

Schedule C – No content

Schedule D – Software calculated

CT-227

Line 1. Return a Gift to Wildlife: 500

Line 4. 9/11 Memorial: 50

Line 15. Retired and Rescued Thoroughbred Race Horse Aftercare: 150

Line 16. Retired and Rescued Standardbred Race Horse Aftercare: 100

Line 17. Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention: 250