



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 28- CTEF186E

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-186-E

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

EIN: 00219XX28

Legal Name: CTEF186E (followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 186E WA Harriman Campus, New York, NY 10001

State of incorporation: NYS

Date of incorporation: 05-15-2014

NAICS business code number: 517919

NYS principal business activity: Telecommunications

Did you provide telecommunication services in the MCTD during this tax year?: Yes

Were you subject to the supervision of the Dept of Public Service and did you provide utility services in the MCTD during this tax year?: Yes

Schedule A

Part 1

Line 23. Intrastate services: 5,798,444

Line 24. Interstate and international services that originate or terminate within NYS and are charged to a service address in NYS: 1,406,200

Line 25. Mobile telecommunication services: 667,231

Line 26. Services that are ancillary to the provision of telecommunication services: 54,320

Line 27. Services that are provided with telecommunication services: 140,687

Line 28. Equipment provided in connection with telecommunication services: 1,125

Part 2

Line 33. Exclusion for charges from sales-for-resale: 300,441

Line 34. Other exclusions: 90,560

Part 3

Line 40a. Resale credit: 5,526

Line 40b. Multijurisdictional credit: 31,200

Line 41. Tax credits: CT-249, CT-631, CT-663

Schedule B

Part 1

Line 44. Intra-MCTD services: 4,980,512

Line 45. Inter-MCTD services that originate or terminate within the MCTD and are charged to a service address in the MCTD: 1,006,250

Line 46. MCTD mobile telecommunication services where such a service was reported on Schedule A: 599,420

Line 47. Services that are ancillary to the provision of telecommunication services: 48,029

Line 48. Services that are provided with telecommunication services: 100,984

Part 2

Line 54. Exclusion for charges from sales-for-resale: 168,250

Line 55. Other exclusions: 88,346

Part 3

Line 61. Resale credit: 4,826

Line 62. Multijurisdictional credit: 8,625

Schedule C

Subject to the supervision of the Dept. of Public Service: Yes

Part 1

Line 65. Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption of use in NYS: 2,009,687

Line 66. Receipts from transportation, transmission, or distribution of gas or electricity: 1,109,429

Line 67. Other receipts: 789,050

Line 69. Allowable deductions: 608,440

Part 2

A	B	C	D
Name of entity	Type of security	Amount of interest and dividends received	% of payor's physical assets located in NYS
Entity One	Bond	4,016	75
Entity Two	Bond	7,860	100
Entity Three	Bond	5,001	84

Part 3

Line 74. Securities: 1,686,250

Line 75. Real Property: 150,721

Line 77. All other profits: 62,303

Line 79. Allowable deductions from profits: 177,205

Part 4

Line 82. Subtract exclusions from receipts shown on line 66: 1,109,429

Line 91. Tax credits: CT-48, CT-501

Schedule D

Line 93. Gross income on line 86 derived from sources within the MCTD: 3,927,439

Composition of prepayments on line 12			
	Date Paid	A Franchise Tax	B MTA surcharge
Line 96	3-15-2024	30,000	9,000
Line 97	6-15-2024	25,000	7,500
Line 98	9-15-2024	25,000	7,500
Line 99	12-15-2024	25,000	7,500

Schedule E

Part 1

Line 104. Mobile telecommunication services subject to 2.9% tax rate: 2,001,684

Line 105. Services that are ancillary to the provision of mobile telecommunication services: 50,220

Line 107. Equipment provided in connection with mobile telecommunication services: 429,897

Part 2

Line 110. Other exclusions: 28,469

Line 111. Allowance for bad debts: 469,255

Part 3

Line 116. Resale credit: 2,120

Line 117. Multijurisdictional credit: 5,874

Schedule F

Part 1

Line 121. MCTD mobile telecommunication services subject to 0.721% tax rate: 1,325,906

Line 124. Equipment provided in connection with telecommunication services: 162,480

Part 2

Line 127. Other exclusions: 14,648

Line 128. Allowance for bad debts: 274,108

Part 3

Line 133. Resale credit: 1,155

Line 134. Multijurisdictional credit: 4,120

CT-48

Line A. Claiming this credit as a corporate partner: Yes

Line B. Utility COVID-19 debt relief credit authorization code: 123XYZ456ABC00

Part 1

Line 1. Utility COVID-19 debt relief credit: 27,984

Partnership information

A Name of partnership	B Partnership EIN	C Credit amount allocated
Phone Corp 1	11 1111111	11,541
Phone Corp 2	22 2222222	14,980

Part 2 – Software calculated

CT-249

Line 1. Qualified long-term care insurance premiums paid during current tax year: 91,265

Name of partnership	Identifying number	Amount of credit
Phone Corp 1	11 1111111	4,989
Utility Corp 2	22 2222222	4,526

CT-501

Line 1. Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501: 19,860

CT-631

Part 1

Calendar year shown on certificate of tax credit: 2024

Line 1. Security officer training tax credit: 9,400

Part 2 – Software calculated

Part 3

Name of partnership	Identifying number	Amount of credit
Phone Corp 1	11 1111111	2,000

Claiming credit as a corporate partner: Yes

CT-663

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

Line B. Name of certified entity: CTEF186E

Line C. EIN: 00219XX28

Line D. Allocation year: 2024

Line E. Certificate number: CSC20241234567

Schedule A

Line 1. Commercial security credit from your certificate: 1,000

Schedule B – Software calculated