



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 17 – CTEF246

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

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

EIN: 00219XX17

Legal name: CTEF246 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 246 WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 06-01-2016

NAICS business code number: 512199

Principal business activity: Motion Picture and Video Industry

Part 1

Section B

Line 1. Number of NYS employees: 175

Line 2. Wages paid to NYS employees: 6,000,000

Line 2. Number of business establishments in NYS: 3

Section C

Line 1. Federal return filed: 1120

Line 3. Required attachments: CT-3.3, CT-3.4

Line 4. Number of tax 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	100,000
Line 12	6-15-2024	100,000
Line 13	9-15-2024	100,000
Line 14	12-15-2024	100,000
Line 15	Payment with extension request	50,000
Line 16	Overpayment from prior year (Period 12-31-2023)	15,000

Line 24. Balance of overpayment to be refunded: 203,167

Part 3

Line 1. FTI before NOL and special deductions: 87,500,000

Part 4

		A	B
		Beginning of year	End of year
Line 1	Total assets from federal return	625,400,500	700,750,500
Line 6	Total liabilities	42,000,000	46,000,000

Part 5 – No content**Part 6**

		A - NYS	B - Everywhere
Line 1	Sales of tangible personal property	4,850,000	37,500,500
Line 5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	8,050,500	28,500,500
Line 6	Sales of rights for certain closed-circuit and cable TV transmitters	8,000,500	12,750,000
Line 7	Sale, licensing, rental, or granting access to digital products and services	5,275,500	25,605,750
Line 49	Advertising in newspapers or periodicals	4,750,750	5,000,000
Line 50	Advertising on television or radio	3,250,250	4,750,750
Line 51	Advertising via other means	1,450,500	2,500,000
Line 53	Receipts from other services/activities not specified	250,000	500,000

Part 7 – Software calculated

CT-3.3

Schedule A

A CT-3 filer			B Base year end date
	Name	EIN	
A	CTEF246	00216XX17	12-31-2015

	C Tax period count	D Unabsorbed NOL	E PNOLC subtraction pool	F PNOLC subtraction %
A	9	750,250	750,250	10

Schedule B – Software calculated

Schedule C

Line 4. PNOLC subtraction used in the current tax period: 75,025

CT-3.4

Schedule A

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	26,732,175	
01-01-2023 – 12-31-2023	21,000,000	12-31-2022
01-01-2022 – 12-31-2022	-120,000,000	
01-01-2021 – 12-31-2021	200,225,200	
01-01-2020 – 12-31-2020	125,155,120	
01-01-2019 – 12-31-2019	175,000,000	
01-01-2018 – 12-31-2018	100,025,000	

CT-246

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

Line B. Certificate number: CESCPC12345678

Line C. Completion year: 2024

Part 1

Line 1. Amount of commercial production credit: 195,000

Line 4. Unused commercial production credit carried over from the previous tax year: 8,500

Part 2 – Software calculated

Part 3

Name of Partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	15,000
Partnership 2	222333444	15,500

CT-248

Line A. Film production credit allocation year: 2022

Line B. Film production credit allocation year (from partnerships): 2022

Line C. Claiming credit as a corporate partner: Yes

Line D. Certificate number: CESFPC12345678

Part 1

Line 1. Film production credit: 185,000

Line 2. Amount of line 1 available for the current tax year: 185,000

Line 3. Credit available from prior years: 15,250

Part 2 – Software calculated

Part 3

Name of Partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	12,000
Partnership 2	222333444	8,000

CT-261

Line A. Claiming credit as a corporate partner: Yes

Line B. Certificate number: CESFPPC1234567

Line C. Completion year: 2024

Part 1

Line 1a. Amount of post-production credit: 400,250

Line 1b. Amount of line 1a available for the current tax year: 400,250

Line 1c. Post-production credit from prior tax years: 45,000

Line 4. Unused post-production credit carried over from the previous tax year: 15,000

Part 2 – Software calculated

Part 3

Name of Partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	10,000
Partnership 2	222333444	10,000

CT-642

Line A. Credit allocation year: 2022

Line B. Certificate number: ESD22123456789

Line C. Claiming credit as a corporate partner: Yes

Schedule A

Line 1. Empire State musical and theatrical production tax credit: 500,250

Name of Partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	10,000
Partnership 2	222333444	8,000

Schedule B – Software calculated

CT-654

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

Line B. Name and EIN of business certified by ESD to participate in the New York City musical and theatrical production credit program: CTEF246, 00219XX17

Line C. Completion date: 12-31-2024

Line D. Certificate number: ESDNMTP2212345

Schedule A

Line 1. NYC musical and theatrical production credit: 10,000

Schedule B

Name of Partnership	Partnership's EIN	Certificate number	Credit amount allocated
Partnership 1	111222333	ESDNMTP2212346	2,000
Partnership 2	222333444	ESDNMTP2212347	1,500

Schedule C – Software calculated

CT-660

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

Line B. Name and EIN of the entity: CTEF246, 00219XX17

Line C. Certificate number: ESDNYSD2300001

Line D. Allocation year: 2024

Schedule A

Line 1. Credit amount listed on certificate issued by ESD: 150,000

Schedule B – Software generated

Schedule C

Name of Partnership	Partnership's EIN	Certificate number	Credit amount allocated
Partnership 1	111222333	ESDNYSD2300002	15,000
Partnership 2	222333444	ESDNYSD2300003	45,000