



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 18 – CTEF44

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: 11-01-2024 – 10-31-2025

EIN: 00219XX18

Legal name: CTEF44 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 44 WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 05-01-2014

NAICS business code number: 541910

Principal business activity: Marketing

Part 1

Section B

Line 1. Number of NYS employees: 225

Line 2. Wages paid to NYS employees: 12,000,000

Line 3. Number of business establishments in NYS: 4

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

Section C

Line 1. Federal return filed: 1120

Line 3. Required attachments: CT-3.1, CT-3.4, CT-225, CT-227

Line 4. Number of tax credit forms filed with this return: 7

Part 2

Line 1b. NY receipts: 455,000,000

	Date Paid	Amount
Line 11	3-15-2024	15,000
Line 12	6-15-2024	15,000
Line 13	9-15-2024	15,000
Line 14	12-15-2024	15,000

Line 21. Amount of overpayment to be credited to next period: 9,850

Part 3

Line 1. FTI before NOL and special deductions: 95,000,000

Part 4

		A	B
		Beginning of year	End of year
Line 1	Total assets from federal return	550,000,000	600,000,000
Line 2	Real property and marketable securities included on line 1	15,000,000	15,000,000
Line 4	Real property and marketable securities at fair market value	15,000,000	15,000,000
Line 6	Total liabilities	150,000,000	200,000,000

Part 5 – Software calculated

Part 6

		A - NYS	B - Everywhere
Line 5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	140,000,000	255,000,000
Line 6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	300,000,000	700,000,000
Line 7	Sale, licensing, rental, or granting access to digital products and digital services	5,000,000	10,000,000
Line 36	Fees for management or advisory corporation	5,000,000	10,000,000
Line 53	Receipts from other services/activities not specified	5,000,000	10,000,000

Part 7 – Software calculated

CT-3.1

Schedule A – No content

Schedule B

Line 26. ENI: 90,500,000

Schedule C

Line 6. Dividend income from investment capital from stocks actually held more than one year:
15,000,000

Line 7. Net capital gains in excess of losses from investment capital from stocks actually held more than one year: 6,000,000

Line 11. Dividend income from investment capital from stocks presumed held more than one year:
2,500,000

Line 16. Interest deductions directly attributable to investment capital or to gross investment income:"
750,000

Line 17. Interest deductions indirectly attributable to investment capital or to gross investment income: 625,000

Schedule D – Software calculated

Schedule E

Part 2

Item	A Name/CUSIP/CINS/Lot number			B Number of shares acquired	C Date acquired
A	ABC Corp / 999999 / 99 / 9			40,000	03-15-2021
B	XYZ Corp / 121212 / 12 / 1			30,000	05-01-2022
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A	1,750	03-15-2022	675,000	200,000	475,000
B	2,250	05-01-2023	325,000	100,000	225,000

Part 3

Item	A Name/CUSIP/CINS/Lot number			B Number of shares acquired	C Date acquired
A	MLN Corp / 000009 / 09 / 0			550	08-15-2022
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			225,000	100,000	125,000

Part 4 – Software calculated

Schedule F – No content

CT-3.4

Line 5a. NOL carryforwards from prior year's Form CT-3.4: 4,694,271

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
11-01-2024 – 10-31-2025	39,095,361	10-31-2023
11-01-2023 – 10-31-2024	-4,694,271	
11-01-2022 – 10-31-2023	375,000	
11-01-2021 – 10-31-2022	500,000	
11-01-2020 – 10-31-2021	250,000	
11-01-2019 – 10-31-2020	300,000	
11-01-2018 – 10-31-2019	250,000	
11-01-2017 – 10-31-2018	325,000	
11-01-2016 – 10-31-2017	125,000	
11-01-2015 – 10-31-2016	100,000	

CT-225

Schedule A

Part 1

	Modification Number	Amount
1a	A-218	1,500,000

Schedule B

Part 1

	Modification Number	Amount
6a	S-501	6,000,000

CT-44

Schedule A

Line A. If you are claiming this credit as a corporate partner, mark an X in the box: (check this box)

Line 1. Unused ITC or EIC from preceding period: 2,000,000

Schedule B

A Description of property	B Date acquired	C Date property ceased to qualify	D Life	E Unused life	G Total original ITC allowed
Stolen	11-01-2022	10-31-2024	37	10	3,500,000

Schedule C – Software calculated

CT-46

Line 18d. Amount of line 18a to be refunded: 100,000

Line 18e. Amount of line 18a to be applied as an overpayment to next year’s tax: 666,276

Schedule A

Item	A – Description of property		B – Principal use of property	C – Date acquired	D – Useful
A	Building		Manufacturing	05-01-2019	22
B	Farming		R&D Property	06-01-2020	24
Item	E – Investment credit base	F – Investment credit	G – Investment credit for R&D property	H – Investment credit for eligible farmers on qualified property	
A	15,000,000	750,000			
B	15,500,000		1,395,000		

Schedule B

A	A Year	B March 31	C June 30	D September 30	E December 31
22 Number of NYS employees in employment base year	2021	169	170	171	172
23 Number of NYS employees in current tax year	2024	179	180	181	182
B	A Year	B March 31	C June 30	D September 30	E December 31
24 Number of NYS employees in employment base year	2020	170	171	172	173
25 Number of NYS employees in current tax year	2024	180	181	182	183

Schedule C

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which investment tax credit was allowed	C Employment incentive credit
26 Information for first succeeding year	2021	45,000	1,125
27 Information for second succeeding year	2020	47,000	1,175

Schedule D – No content

CT-641

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

Schedule A

Property	A Physical address of the real property	B Eligible real property taxes paid for property listed in column A
1	1 Jet Way, Albay, NY 12227	400,000

Schedule B - Software calculated

Schedule C – No content

Schedule D

A Tax year credit allowed	B Credit originally allowed	C Reduced eligible real property taxes
2022	75,000	20,000

CT-648

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

Line B. Credit allocation year: 2022

Line C. Certificate number: ESDLR2412345

Line D. Number of employees: 215

Line E. Year of eligibility: 2nd

Schedule A

Line A. Life sciences research and development credit: 250,000

Schedule B Software calculated

Schedule C – No content

Schedule D

Line 14. Amount of credit to be applied as an overpayment to next year's tax: 250,000

CT-649

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

Line B. Amount on Line B worksheet line 12 at least 0.6667: Yes

Line C. Name, EIN, and address of farm: CTEF44, 00219XX18, 44 WA Harriman Campus, Albany, NY 12227

Schedule A – Software calculated

Schedule B

Line 12. Amount to be applied as an overpayment to next year’s tax: 1,625

Schedule C – No content

Schedule D

A Date of qualified donation	B Location of qualified donation	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation
08-01-2025	Albany NY	Food Pantry 1	111444555	1,500
09-01-2025	Malta NY	Food Pantry 2	454545454	2,500
10-01-2025	Troy NY	Food Pantry 3	667766776	2,500

CT-650

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

Line B. Name and EIN of the business certified by NYS DOL to participate: CTEF44, 00219XX18

Line C. Certificate number: DOLESAC2412345

Line D. Allocation year: 2024

Line E. Total number of apprentices *without* a mentor: 3

Line F. Total number of apprentices *with* a mentor: 4

Line G. Total number of disadvantages youth *without* a mentor: 2

Line H. Total number of disadvantages youth *with* a mentor: 5

Schedule A

Line 1. Empire State apprenticeship tax credit: 35,000

Schedule B

Line 3. Total credit: 35,000

Schedule C

Line 12 Amount of credit to be applied as an overpayment to net year’s tax: 35,000

CT-661

Line A. Advance payment received during this tax year: Yes

Certificate number: AGMFEOC2400001

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

Line C. Federal gross income from farming at least 2/3 of your federal gross income from all sources in excess of \$30,000: Yes

Line D. Name, EIN, and address of the farm: CTEF44, 00219XX18, 44 WA Harriman Campus, Albany, NY 12227

Line E. More than 50% federal gross income from farming from the sale of wine or cider: Yes

Line F. Total number of unique farm employees from all Forms CT-661-ATT: 2

Schedule A

Line 6. Advance payment: 300

Schedule B- No content

Schedule C

Line 17. Amount to apply as an overpayment to next year's tax: 196

CT-661-ATT

A Name of eligible farm employee	B Work location ZIP code	C SSN	D Pay period
Jennings, Parker	12227	111222333	01-01 – 03-30
Walters, Barbara	12227	222333444	04-01 – 06-30

C2 SSN	E Eligible OT hours worked for year	F Employee overtime rate	G Employee normal rate
111222333	35	22	16
222333444	35	22	16

CT-227

Line 18. Diabetes Research and Education Fund: 150