



# New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

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## Test 21 – CTEF43

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:** 00219XX21

**Legal name:** CTEF43 (Followed by a space, then your software ID)

**File number:** Software calculated

**Telephone number:** 518-555-2626

**Address:** 43 WA Harriman Campus, Albany, NY 12227

**State of incorporation:** New York State

**Date of incorporation:** 06-01-2007

**NAICS business code number:** 522110

**Principal business activity:** Commercial Banking

### Part 1

#### Section B

**Line 1. Number of NYS employees:** 125

**Line 2. Wages paid to NYS employees:** 7,000,000

**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 3. Required attachments:** CT-3.2, CT-3.4, CT-225

**Line 4. Number of credit forms filed with this return:** 5

**Part 2**

	<b>Date Paid</b>	<b>Amount</b>
<b>Line 11</b>	3-15-2024	515,000
<b>Line 12</b>	6-15-2024	515,000
<b>Line 13</b>	9-15-2024	515,000
<b>Line 14</b>	12-15-2024	515,000

**Part 3**

**Line 1. FTI before NOL and special deductions: 55,000,000**

**Part 4**

		<b>A</b> Beginning of year	<b>B</b> End of year
<b>Line 1</b>	Total assets from federal return	2,750,000	3,000,000
<b>Line 2</b>	Real property and marketable securities included on line 1	50,000	75,000
<b>Line 4</b>	Real property and marketable securities at fair market value	70,000	80,000
<b>Line 6</b>	Total liabilities	725,000	825,000

**Part 5 – No content**

**Part 6**

		<b>A - NYS</b>	<b>B - Everywhere</b>
<b>Line 9</b>	Interest from loans secured by real property	150,000,000	150,000,000
<b>Line 10</b>	Net gains from sales of loans secured by real property	3,150,000	3,150,000
<b>Line 19</b>	Interest from asset-backed securities and other government agency debt	9,500,000	9,500,000
<b>Line 26</b>	Net interest from federal funds	12,000,000	12,000,000
<b>Line 29</b>	Interest from other financial instruments	5,000,500	5,000,500
<b>Line 53</b>	Receipts from other services/activities not specified	11,000,000	11,000,000

**Part 7 – Software calculated**

**CT-3.2**

**Schedule A – Software calculated**

**Schedule B – No content**

**Schedule C – No content**

**Schedule D**

**Line 15. Total net interest income from qualifying loans: 25,494,394**

**Schedule E**

**Line 1. Gross interest income from loans for the entity identified: 97,000,000**

**Line 2. Gross interest expense for the entity identified: 40,000,000**

**Line 3. Average value of loans owned during the tax year by the entity identified: 2,750,000**

**Line 4. Average total assets during the tax year owned by the entity identified: 3,500,000**

**Line 8. Gross interest income from qualifying loans for the entity identified: 37,713,600**

**Line 9. Gross interest income from all loans for the entity identified: 97,000,000**

**CT-3.4**

**Line 5a. NOL carryforward from prior year's Form CT-3.4: 750,000**

**Line 6. NOL to be used in the current year: 750,000**

**Schedule A**

<b>A</b> Tax period beginning and ending dates	<b>B</b> Amount from Form CT-3 Part 3, line 17	<b>C</b> 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	43,183,303	12-31-2023
01-01-2023 – 12-31-2023	750,000	
01-01-2022 – 12-31-2022	150,000	
01-01-2021 – 12-31-2021	250,000	
01-01-2020 – 12-31-2020	350,000	
01-01-2019 – 12-31-2019	450,000	
01-01-2018 – 12-31-2018	500,000	
01-01-2017 – 12-31-2017	600,000	12-31-2016
01-01-2016 – 12-31-2016	-775,000	

**CT-225**

**Schedule A**

**Part 1**

	Modification Number	Amount
1a	A-508	325,000
1b	A-221	150,000
1c	A-211	800,000

**Part 2**

	Modification Number	Amount
3a	EA-221	7,500

**Schedule B**

**Part 1**

	Modification Number	Amount
6a	S-218	350,000

**Part 2**

	Modification Number	Amount
8a	ES-505	2,000

**CT-43**

Line B. Total number of properties included on this claim: 2

**Schedule A**

<b>A</b> Property address	<b>B</b> Date mortgage recorded	<b>C</b> Amount of mortgage	<b>D</b> Amount of special additional mortgage recording tax paid
4189 State St, Albany, NY 12222	03-01-2024	1,750,000	15,000
281 Wolf Rd, Albany, NY 12205	04-05-2024	3,500,000	15,500

**Schedule B – Software calculated**

**Schedule C – No content**

**Schedule D – No content**

**CT-602**

**Schedule A – Software calculated**

**Schedule B**

Line 8. Unused EZ capital tax credit from previous periods: 100,125

**CT-604-CP**

Name/EIN of QEZE partnership: Partnership 1 / 111222333

Line 1. Your share of QEZE credit for real property taxes obtained from your partnership: 75,000

**CT-607**

Line A. Certificate number: CEJPTC12345678

Line A1. Project number: ESD2412345

Line B. Year of eligibility: 5

Line B1. Indicate the phase from your certificate of tax credit issued: Phase 2

**Schedule A**

Line 1. Excelsior jobs tax credit component: 50,000

**Schedule B**

Line 4. Excelsior investment tax credit component: 150,000

**Schedule C**

Line 7. Excelsior research and development Tax credit component: 100,000

**Schedule D**

Line 10. Excelsior real property tax credit component: 175,000

**Schedule E**

Line 13. Excelsior child care services tax credit component: 50,000

**Schedule F – Software calculated**

**CT-611.1**

Did the DEC accept this site into the Brownfield Cleanup Program on or after 6-23-2028 and prior to 7-1-2019: Yes

Date of execution of the BCA for the brownfield site: 3-05-2015

**Schedule A**

Site name: Brownfield Site 1

Site location – municipality: Troy

**Site location – county:** Rensselaer

**DEC region:** 4

**DER site number:** 45655

**Date COC was transferred pursuant to the transfer or sale of the qualified site:** 4-15-2020

**Received notification from DOS that qualified site is located in a Brownfield Opportunity area:** Yes

**Schedule B**

<b>A</b> Description of site preparation costs	<b>B</b> Date costs paid or incurred	<b>C</b> Costs
Fencing	11-15-2019	325,000
Demolition	03-01-2020	225,000
Electric wiring	05-01-2020	525,000

**Schedule C**

<b>A</b> Description of groundwater remediation costs	<b>B</b> Date costs paid or incurred	<b>C</b> Costs
Groundwater remediation	06-01-2019	475,000

**Schedule D**

<b>A</b> Description of qualified property	<b>B</b> Principal use	<b>C</b> Date placed in service	<b>D</b> Life	<b>E</b> Costs or other basis
Excavation Equipment	Site Prep	05-01-2019	15	400,500

**Line 8. Applicable percentage rate:** 0.1225

**Line 9b. Tangible property component limitation for the qualified site:** 4,650,000

**Line 9c. Tangible property component available for use in the current tax year:** 4,600,000

**Schedule E – No content**