



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 15 – CTEF3M222

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, CT3-M

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

EIN: 00219XX15

Legal name: CTEF3M222 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 3M WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 01-01-2021

NAICS business code number: 541910

Principal business activity: Marketing

Part 1

Section A

Line 6. Small business taxpayer eligible for 0% capital base tax rate: Yes

Line 6a. Total capital contributions: 120,000

Section B

Line 1. Number of NYS employees: 25

Line 2. Wages paid to NYS employees: 1,025,000

Line 3. Number of business establishments in NYS: 1

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-3.4, CT-227

Part 2

Line 1c. New York receipts: 7,125,000

Part 3

Line 1. FTI before NOL and special deductions: 175,000

Part 4

		A	B
		Beginning of year	End of year
Line 1	Total assets from federal return	3,500,000	4,500,000
Line 2	Real property and marketable securities	550,000	550,000
Line 4	Real property and marketable securities at fair market value	550,000	550,000
Line 6	Total liabilities	1,500,000	1,750,000

Part 5 – No content

Part 6

		A - NYS	B - Everywhere
Line 1	Sales of tangible personal property	0	7,250,000
Line 53	Receipts from other services/activities not specified	7,125,000	7,125,000

Part 7 – No content

CT-3.4

Line 5a. NOL carryforward from prior year’s Form CT-3.4: 38,500

A	B	C
Tax period beginning and ending dates	Amount from Form CT-3 Part 3, line 17	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	86,739	12-31-2023
01-01-2023 – 12-31-2023	-38,500	
01-01-2022 – 12-31-2022	200,000	12-31-2021
01-01-2021 – 12-31-2021	-3,750	

CT – 227

Line 1. Return a Gift to Wildlife: 150

Line 16. Retired and rescued standardbred race horse aftercare: 200

Line 17. Gift to Lyme and Tick-Borne Diseases Education, Research, and Prevention: 50

CT-222 (State)

Part 1

Line 3. 2023 corporation franchise, excise, or gross receipts tax after credits: 3,500

Part 2

Line 8. Not a large corporation and figure estimated tax based on the prior year's tax: Yes

Part 3

		A	B	C	D
Line 10	Installment due dates	03-15-2024	06-15-2024	09-15-2024	12-15-2024
Line 11	Required installments	875	770	770	770

Part 4

		A	B	C	D
Line 20	Date of payment or 15 th day of 4 th month after the end of the tax year	04-15-2025	04-15-2025	04-15-2025	04-15-2025

CT-3-M

Schedule A

		A MCTD	B NYS
Line 17	Real estate owned	550,000	550,000

		A MCTD	B NYS
Line 76	Receipts from other services/activities not specified	7,125,000	7,125,000

		A MCTD	B NYS
Line 80	Wages and other compensation of employees except general executive officers	1,025,000	1,025,000

CT-222 (MTA)

Part 1

Line 3. 2023 MTA surcharge: 1029

Part 2

Line 8. Not a large corporation and figure estimated tax based on the prior year's tax: Yes

Part 3

		A	B	C	D
Line 10	Installment due dates	03-15-2024	06-15-2024	09-15-2024	12-15-2024
Line 11	Required installments	257	233	233	233

Part 4

		A	B	C	D
Line 20	Date of payment or 15 th day of 4 th month after the end of the tax year	04-15-2025	04-15-2025	04-15-2025	04-15-2025