



# New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

---

## Test 19 – CTEF601

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:** 00219XX19

**Legal name:** CTEF601 (Followed by a space, then your software ID)

**File number:** Software calculated

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

**Address:** 601 WA Harriman Campus, Albany, NY 12227

**State of incorporation:** New York State

**Date of incorporation:** 05-01-2016

**NAICS business code number:** 111900

**Principal business activity:** Other crop farming

### Part 1

#### Section A

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

**Line 6a. Total capital contributions:** 425,000

#### Section B

**Line 1. Number of NYS employees:** 26

**Line 2. Wages paid to NYS employees:** 725,000

**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-3.4, CT-225, DTF-686

**Part 2**

	<b>Date Paid</b>	<b>Amount</b>
<b>Line 11</b>	3-15-2024	600
<b>Line 12</b>	6-15-2024	600
<b>Line 13</b>	9-15-2024	600
<b>Line 14</b>	12-15-2024	600

**Line 24. Balance of overpayment to be refunded:** 934

**Part 3**

**Line 1. FTI before NOL and special deductions:** 410,000

**Part 4**

		<b>A</b>	<b>B</b>
		Beginning of year	End of year
<b>Line 1</b>	Total assets from federal return	2,350,500	2,750,000
<b>Line 6</b>	Total liabilities	850,000	925,000

**Part 5 – No content**

**Part 6**

		<b>A - NYS</b>	<b>B - Everywhere</b>
<b>Line 1</b>	Sales of tangible personal property	390,000	905,500
<b>Line 9</b>	Interest from loans secured by real property	2,750	3,000
<b>Line 27</b>	Net income from sales of commodities	295,250	600,550
<b>Line 35</b>	Receipts from accounting maintenance fees	24,650	35,000
<b>Line 53</b>	Receipts from other services/activities not specified	36,500	120,000

**Part 7 – Software calculated**

**CT-3.4**

<b>A</b>	<b>B</b>	<b>C</b>
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	168,711	
01-01-2023 – 12-31-2023	185,000	
01-01-2022 – 12-31-2022	1,010,000	
01-01-2021 – 12-31-2021	200,000	

01-01-2020 – 12-31-2020	90,000	
01-01-2019 – 12-31-2019	180,000	12-31-2018
01-01-2018 – 12-31-2018	-295,000	
01-01-2017 – 12-31-2017	125,000	

**CT-225**

**Schedule A – No content**

**Schedule B**

**Part 1**

	Modification Number	Amount
6a	S-220	35,250

**CT-46**

**Schedule A**

Item	A – Description of property		B – Principal use of property	C – Date acquired	D - Useful
A	46 Harriman Campus		Machining	05-05-2022	26
B	52 Harriman Campus		Farming	05-05-2022	26
Item	E – Investment credit base	F – Investment credit	G – Investment credit for research and development property	H – Investment credit for eligible farmers on qualified property	
A	5,000	250			
B	5,000			1,000	

**Schedule B – No content**

**Schedule C – No content**

**Schedule D – No content**

**CT-601**

**Schedule A**

Line 1. Wage tax credit carryforward from preceding tax year: 3,500

**Schedule B – Software calculated**

**Schedule C – No content**

**CT-603**

Name of Empire zone: Albany

**Schedule A**

**Line 1. Unused EZ-ITC from preceding period: 2,000**

**Line 4. Unused EZ-EIC from preceding period: 2,250**

**Schedule B**

**Line 7a. Franchise tax minus all credits claimed before the EZ-EIC: 7,716**

**Line 7b. Franchise tax minus all credits claimed before the EZ-ITC: 7,716**

**Schedule C – No content**

**CT-646**

**Line B. E-TIP project number from the certificate of tax credit: ESDTIP22123**

**Line C. Total number of employees included in this claim for credit: 9**

**Line D. Total number of interns included in the claim for credit: 6**

**Line E. Certificate number: ETIPC12345678**

**Schedule A**

**Line 1. E-TIP tax credit: 500**

**Schedule B – Software calculated**

**Schedule C – Software calculated**

**CT-658**

<b>A</b>	<b>B</b>
Revoked certificate number	Amount of credit previously claimed
ESDAAEW2212345	1,500

**CT-663**

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

**Line B. Name of certified entity: CTEF601**

**Line C. Employer identification number: 00219XX19**

**Line D. Allocation year: 2024**

**Line E. Certificate number: CSC12345678912**

**Schedule A**

**Line A. Commercial security credit from you certificate: 1,500**

**Schedule B – Software calculated**

**DTF-686**

**Line 1. Type of federal reportable transactions:** Check boxes A, B, C, D, F

**Line 2. Total number of IRS Forms 8886 attached:** 2

**Line 3.**

Enter in the boxes below the applicable codes for each federal listed transaction being recorded									
01	05	14	15	18	19	20	25	30	37

**Line 4. Identify the type of NY reportable transactions:** A