



New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

Test 22 – CTEF604

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: 00219XX22

Legal name: CTEF604 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 604 WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 01-01-2002

NAICS business code number: 334100

Principal business activity: Computer manufacturing

Part 1

Section A

Line 1. QETC eligible for the lower business income base tax rate, 0% capital base tax rate, and lower FDM: Yes

Section B

Line 1. Number of NYS employees: 65

Line 2. Wages paid to NYS employees: 3.500.000

Line 3. Number of business establishments in NYS: 1

Section C

Line 1. Federal return filed: 1120

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

Line 4. Number of tax credit forms filed with this return: 3

Part 2

Line 1c. New York receipts: 4,500,000

	Date Paid	Amount
Line 11	3-15-2024	10,000
Line 12	6-15-2024	10,000
Line 13	9-15-2024	10,000
Line 14	12-15-2024	10,000

Line 24. Balance of overpayment to be refunded: 40,000

Part 3

Line 1. FTI before NOL and special deductions: 3,250,000

Part 4

		A	B
		Beginning of year	End of year
Line 1	Total assets from federal return	60,000,000	65,000,000
Line 6	Total liabilities	9,500,000	10,500,000

Part 5 – Software calculated

Part 6

		A - NYS	B - Everywhere
Line 1	Sales of tangible personal property	3,500,000	4,250,000
Line 4	Rentals of real and tangible personal property	1,000,000	2,500,000
Line 44	Global intangible low-taxed income	0	2,750,000

Part 7 – Software calculated

CT-3.1

Schedule A – No content

Schedule B – Software calculated

Schedule C – Software calculated

Schedule D – No content

Schedule E

Part 2

Item	A – Name-CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A	Stocks - S1CUSIP31 - Lot 19			175,000	02-01-2021
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			4,000,000	1,500,000	2,500,000

Schedule F – No content

CT-3.4

Line 5a. NOL carryforward from prior year’s Form CT-3.4: 525,000

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	1,965,789	12-31-2022
01-01-2023 – 12-31-2023	250,000	
01-01-2022 – 12-31-2022	-700,000	
01-01-2021 – 12-31-2021	6,500,000	
01-01-2020 – 12-31-2020	4,000,000	12-31-2019
01-01-2019 – 12-31-2019	-100,000	
01-01-2018 – 12-31-2018	1,500,000	
01-01-2017 – 12-31-2017	2,000,000	
01-01-2016 – 12-31-2016	500,000	

CT-225

Schedule A

Part 1

	Modification Number	Amount
1a	A-110	575,000
1b	A-502	175,000
1c	A-505	150,000

Schedule B – No content

CT-224

Schedule A

Line 1. Federal depreciation deduction for transition property: 50,000

Line 2. Federal loss on the sale of transition property: 125,000

Schedule B – No content

CT-604

Schedule A-G – No content

Schedule H

Part 1

Current tax year employment number			March 31	June 30	September 30	December 31
Number of full-time employees within all EZs			65	65	75	75
Base Period Employment number		Tax year ending	March 31	June 30	September 30	December 31
A	Number in base year 1	12-10	20	19	18	15
B	Number in base year 2	12-09	18	17	16	13
C	Number in base year 3	12-08	16	15	14	11
D	Number in base year 4	12-07	14	13	12	10

Schedule I

Test year 01-10 to 12-10	March 31	June 30	September 30	December 31
Number of employes within the EZs	25	25	27	27

Schedule J

Line 38. Current tax year employment number within the EZs in which you are certified: 70

Schedule K

		A EZ	B NYS
Line 44	Average value of property	20,500,000	20,500,000
Line 46	Wages and other compensation of employees, excluding general executive officers	3,500,000	3,500,000

Schedule L

Line 50. Tax year of the business tax benefit period: 10

Line 50. Benefit period factor: 1.0000

Schedule M – No content

CT-651

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

Line B. Name and EIN of business certified by NYS OASAS to participate in Recovery Tax Credit Program: CTEF604, 00219XX22

Line C. Certificate number: OASARTC2412345

Line D. Number of eligible employees for which the recovery tax credit is being claimed: 5

Schedule A

Line 1. Recovery tax credit: 6,750

Schedule B – Software calculated

Schedule C

Line 11. Amount of credit to be refunded: 6,750

DTF-621

Year for which you are claiming the QETC employment credit: 2nd

Schedule A

Line 1. Is this company located in NYS: Yes

Line 2. Are the total annual product sales of the company \$10,000,000 or less: Yes

Line 3. Does the company have R&D activities in NYS: Yes

Line 4. Amount of R&D funds: 1,250,000

Line 5. Amount of net sales: 4,500,000

Calculation of average number of full-time employees in NYS for the current tax year and three-year base period				
Current tax year	March 31	June 30	September 30	December 31
Number of full-time employees in NYS	75	75	75	75

number of full-time employees in NYS for three-year base period	March 31	June 30	September 30	December 31
First year	55	55	60	60
Second year	50	50	50	55

Third year	50	55	55	55
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Schedule B

Employee's name	SSN
Harry Prince	222333444
William Princeton	333444555
Kate Williams	444555666
Megan Harry	555666777
Prince Williams	666777888
Harry Princeton	777888999

Schedule C – Software calculated

Schedule D

Line 35. Amount of unused credit on line 34 to be refunded: 20,830