



# New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

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## Test 23 – CTEF636

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 Amended

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

**EIN:** 00219XX23

**Legal name:** CTEF636 (Followed by a space, then your software ID)

**File number:** Software calculated

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

**Address:** 636 WA Harriman Campus, Albany, NY 12227

**State of incorporation:** New York State

**Date of incorporation:** 01-01-2020

**NAICS business code number:** 111900

**Principal business activity:** Other crop farming

### Part 1

#### Section A

**Line 2. Qualified NY manufacturer based on the principally engages test eligible for 0% business income base tax rate and lower FDM tax amounts:** Yes

**Line 3. Qualified NY manufacturer based on the principally engaged test eligible for the 0% capital base tax rate:** Yes

#### Section B

**Line 1. Number of NYS employees:** 175

**Line 2. Wages paid to NYS employees:** 7,250,000

**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 2. Amended return: 1120X

Line 2a. Tax due amount from most recently filed NYS return for this tax period: 30,000

Line 3. Required attachments: CT-3.4

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

**Part 2**

Line 1c. New York receipts: 30,020,000

	Date Paid	Amount
Line 11	3-15-2024	1,000
Line 12	6-15-2024	1,000
Line 13	9-15-2024	1,000
Line 14	12-15-2024	1,000

Line 20b. Amount previously credited to 2025 MFI: 100

Line 24. Balance of overpayment to be refunded: 150

Line 25. Unused tax credits to be refunded: 136,459

**Part 3**

Line 1. FTI before NOL and special deductions: 4,500,000

**Part 4**

		A	B
		Beginning of year	End of year
Line 1	Total assets from federal return	35,000,000	45,000,000
Line 2	Real property and marketable securities	3,250,000	3,250,000
Line 4	Real property and marketable securities at fair market value	3,250,000	3,250,000
Line 6	Total liabilities	20,000,000	30,000,000

**Part 5 – No content**

**Part 6**

		A - NYS	B - Everywhere
Line 1	Sales of tangible personal property	30,000,000	30,000,000
Line 9	Interest from loans secured by real property	20,000	20,000

**Part 7 – No content**

**CT-3.4**

Line 5a. NOL carryforward from prior year's Form CT-3.4: 5,025

**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	4,500,000	
01-01-2023 – 12-31-2023	-5,025	
01-01-2022 – 12-31-2022	425,000	
01-01-2021 – 12-31-2021	1,750,000	
01-01-2020 – 12-31-2020	205,000	

**CT-611.2**

Line A. Did DEC accept this site into BCP on or after July 1, 2015: Yes

Line A2. Did DEC accept this site into BCP on or after June 23, 2008, and prior to July 1, 2015, and did the site receive a COC after December 31, 2019, and the site does not meet the exception: Yes

**Part 1**

Line C

Site name: CTEF636

Site Owner: 00219XX23

Site location – municipality: Greenfield

Site location – county: Saratoga

DEC region: 5

DER site number: DER12345

Date COC was issued: 10-01-2024

<b>Name of certificate holder</b>	<b>Address of certificate holder</b>	<b>EIN of certificate holder</b>
CTEF636	636 WA Harriman Campus, Albany, NY 12227	00219XX23

**Part 1**

**Line J. Qualified site for which COC was issued by DEC upside down: Yes**

**Line K. Is the qualified site for which the COC was issued by the DEC underutilized: Yes**

**Line L. Is the project located within a disadvantaged community: Yes**

**Part 2**

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

**Part 3**

**Schedule A**

<b>A</b> Description of site preparation costs	<b>B</b> Date costs paid	<b>C</b> Costs
Demolition	11-01-2021	230,000
Excavation	08-31-2021	50,000

**Line 2. Applicable percentage rate: 0.12**

**Schedule B**

<b>A</b> Description of groundwater remediation costs	<b>B</b> Date costs paid	<b>C</b> Costs
Remediation	02-22-2023	85,000

**Line 5. Applicable percentage rate: 0.12**

**Schedule C**

<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> Cost or other basis
Compost plant	Soil treatment	05-06-2023	10	10,000
Water treatment	Water treatment	05-10-2023	10	15,000

**Line 8A. Applicable percentage rate: 0.12**

**Line 8C. Qualified site is to be used primarily for manufacturing activities: 0.050**

**Line 8E. Qualified site is located within a disadvantaged community: 0.050**

**Line 10. Tangible property component limitation for the qualified site: 1,095,000**

**Line 11. Tangible property credit component available for use in the current tax year: 1,095,000**

**Schedule D – No content**

**Part 4 – No content**

**Part 5**

**Schedule E – Software calculated**

**Schedule F**

Line 32. Amount of credit to be refunded: 49,300

**CT-636**

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

**Schedule A**

Line B. Registered as a distributor under Tax Law Article 18: Yes

Name of registered distributor	EIN of registered distributor	SLA license number
CTEF636	00219XX23	SLA12345

Line C. 800,000 gallons or less of liquor: Yes

**Schedule B – No content**

**Schedule C – No content**

**Schedule D – No content**

**Schedule E**

**Part 1**

<b>A</b> Liquor production facility's physical address	<b>B</b> Total liters of liquor more than 2% but not more than 24% of ABV	<b>C</b> Total liters of liquor containing more than 24% AVV
Moonshine Alley, Albany, NY 12227	78,000	12,000

**Schedule F – Software calculated**

**Schedule G**

Line 43. Tax credit to be refunded: 72,759

**Schedule H – No content**

**CT-647**

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

**Line B. The amount shown on line 12 of Worksheet A at least 0.6667:** Yes

**Line C. Name, EIN, address of the farm:** CTEF636, 00219XX23, 636 WA Harriman Campus, Albany, NY 12227

**Line D. Total number of employees claimed for this credit:** 12

**Line E. Line 11 of worksheet A include more than 50% income from the sale of wine or cider:** Yes

**Schedule A – Software calculated**

**Schedule B**

**Line 11. Tax credit to be refunded:** 14,400

**Schedule C – No content**

**Schedule D**

<b>A</b>		<b>B</b>	<b>C</b>	<b>D</b>
Name of eligible farm employee		Employee work location ZIP	SSN of eligible employee	Hours worked for the tax year
First Name	Last Name			
Harry	Charles	12227	534111111	1,000
William	Prince	12227	534222222	2,500
Kate	William	12227	534333333	1,000
Megan	Harry	12227	534444444	2,000
Liz	Philip	12227	534555555	1,500
Andrew	Philip	12227	534666666	1,500
Ann	Philip	12227	534777777	2,000
George	William	12227	534888888	1,000
Charlotte	William	12227	534999999	2,500
Louis	William	12227	534100000	1,500
Charles	Prince	12227	534123456	1,000
Philip	William	12227	534654321	1,000