Test 15–CTEF3M222

Blank or zero field values are not included. Fields requiring software calculations are not provided. Automated clearing house 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 employer identification number.

Test Scenario

Return type: CT-3, CT3-M

Liability period: 01-01-2025–12-31-2025

Employer Identification Number: 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: 01-01-2022

North American Industry Classification System 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: 150,000

Section B

Line 1. Number of New York State employees: 30

Line 2. Wages paid to New York State employees: 1,050,000

Line 3. Number of business establishments in New York State: 1

Line 4. Interest in, or have rented, real property in New York State: 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: 7,500,000

Part 3

Line 1. Federal Taxable Income before Net Operating Loss and special deductions: 200,000

Part 4

		A Beginning of year	**B** End of year
Line 1	Total assets from federal return	4,000,000	5,000,000
Line 2	Real property and marketable securities	750,000	750,000
Line 4	Real property and marketable securities at fair market value	750,000	750,000
Line 6	Total liabilities	1,750,000	2,000,000

Part 5–No content

Part 6

		A - NYS	**B -** Everywhere
Line 1	Sales of tangible personal property	0	7,500,000
Line 55	Receipts from other services/activities not specified	7,500,000	7,500,000

Part 7–No content

CT-3.4

Line 5a. Net Operating Loss carryforward from prior year's Form CT-3.4: 50,000

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 Net Operating Loss used to reduce the amount in column B
01-01-2025–12-31-2025	100,000	12-31-2024
01-01-2024–12-31-2024	-50,000	
01-01-2023–12-31-2023	250,000	12-31-2022
01-01-2022–12-31-2022	-5,000	

CT–227

Line 1. Return a Gift to Wildlife: 100

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	03-15-2025	06-15-2025	09-15-2025	12-15-2025
Line 11	Required installments	875	770	770	770

Part 4

		A	B	C	D
Line 20	Date of payment or 15th day of 4th month after the end of the tax year	04-15-2026	04-15-2026	04-15-2026	04-15-2026

CT-3-M

Schedule A

		A Metropolitan Commuter Transportation District	B New York State
Line 17	Real estate owned	750,000	750,000

		A Metropolitan Commuter Transportation District	B New York State
Line 76	Receipts from other services/activities not specified	7,500,000	7,500,000

		A Metropolitan Commuter Transportation District	B New York State
Line 80	Wages and other compensation of employees except general executive officers	1,050,000	1,050,000

CT-222 (Metropolitan Transportation Authority)

Part 1

Line 3. 2023 Metropolitan Transportation Authority surcharge: 1,029

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	03-15-2025	06-15-2025	09-15-2025	12-15-2025
Line 11	Required installments	257	233	233	233

Part 4

		A	B	C	D
Line 20	Date of payment or 15th day of 4th month after the end of the tax year	04-15-2026	04-15-2026	04-15-2026	04-15-2026