



New York State Department of Taxation and Finance

Corporation Tax Modernized Electronic Filing Acceptance Testing
System for Tax Year 2025

Test 16–CTEF37

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

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

Employer Identification Number: 00219XX16

Legal name: CTEF37 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 37 WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 04-15-2011

North American Industry Classification System business code number: 522310

Principal business activity: Mortgage Loan Brokers

Part 1

Section B

Line 1. Number of New York State employees: 250

Line 2. Wages paid to New York State employees: 28,000,000

Line 3. Number of business establishments: 2

Section C

Line 1. Federal return filed: 1120

Line 3. Required attachments: CT-3.4

Line 4. Number of tax credit forms filed: 4

Part 2

Date Paid		Amount
Line 11	3-15-2025	100,000
Line 12	6-15-2025	100,000
Line 13	9-15-2025	100,000
Line 14	12-15-2025	100,000

Line 24. Balance of overpayment to be refunded: Software calculated

Part 3

Line 1. Federal Taxable Income before Net Operating Loss and special deductions:
4,000,000

Part 4

		A Beginning of year	B End of year
Line 1	Total assets from federal return	650,000,000	700,000,000
Line 6	Total liabilities	300,000,000	500,000,000

Part 5–No content**Part 6**

		A-New York State	B- Everywhere
Line 1	Sales of tangible personal property	250,000	250,000
Line 4	Rentals of real and tangible personal property	150,000	150,000
Line 9	Interest from loans secured by real property	300,000	300,000
Line 31	Brokerage commissions	25,000,000	25,000,000
Line 32	Margin interest earned on behalf of brokerage accounts	10,000,000	10,000,000
Line 33	Fees for advisory services for underwriting or management of underwriting	30,000,000	30,000,000
Line 55	Receipts from other services/activities not specified	4,300,000	4,300,000

Part 7–Software calculated

CT-3.4

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

Schedule A

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	4,000,000	
01-01-2024-12-31-2024	3,500,000	
01-01-2023-12-31-2023	-6,500	
01-01-2022-12-31-2022	20,000	
01-01-2021-12-31-2021	45,000	
01-01-2020-12-31-2020	20,000	12-31-2019
01-01-2019-12-31-2019	-25,000	

CT-37

Line 1. Servicing mortgages credit: 50,000

CT-238

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

Part 1

Schedule A

Property	A Address of certified historic structure	B Project number	C Date of completion
1	37 WA Harriman Campus, Albany, NY 12227	NPSRHPC1234	05-15-2022
2	46 Graffin Dr, Latham, NY 12110	NPSRHPC1235	06-15-2021

Schedule B

Property	Small project	A Qualified rehabilitation expenditures
1		325,000
2	X	25,000

Line 4. Unused rehabilitation of historic properties credit carried over from previous tax years: 5,000

Part 2-Software calculated

Part 3

Line 19. Federal recapture amount on New York property: 15,000

Line 20. Amount of federal credit on New York property originally allowed: 85,000

Line 22. Amount of New York credit originally allowed: 40,000

CT-604

Section 1-No content

Section 2

Name of empire Zone: Rensselaer

Date of first certification by Empire State Development: 06-11-2011

Schedule H

Part 1

Current year employment number	March 31	June 30	September 30	December 31
Number of full-time employees within all Empire Zones	50	60	60	65

Base period employment number	Tax year ending	March 31	June 30	September 30	December 31
A	12-13	21	19	22	24
B	12-12	16	23	21	23
C	12-11		15	19	20

Part 2

Current year employment number	March 31	June 30	September 30	December 31
Number of full-time employees within all Empire Zones	156	161	180	185

Base period employment number	Tax year ending	March 31	June 30	September 30	December 31
A	12-13	65	68	68	68
B	12-12	58	56	58	59
C	12-11		51	53	55

Schedule I

Test year 01-12 to 12-12	March 31	June 30	September 30	December 31
	26	28	28	29

Schedule J-Software calculated**Schedule K**

		A	B
		Empire Zone	New York State
44	Average value of property	225,000	475,000
46	Wages and other compensation of employees	250,000	875,000

Schedule L-Software calculated**Schedule M-No content****CT-606****Section 1-No content****Section 2**

Name of empire zone: Albany

Date of first certification by empire State Development: 05-01-2012

Year of the business tax benefit period: 10

Schedule H**Part 1**

Current year employment number	March 31	June 30	September 30	December 31
Number of full-time employees within all Empire Zones	45	48	49	50

Base period employment number	Tax year ending	March 31	June 30	September 30	December 31
A	12-13	15	16	18	18
B	12-12	17	18	19	20
C	12-11		23	24	25

Part 2

Current year employment number	March 31	June 30	September 30	December 31
Number of full-time employees within all Empire Zones	161	162	163	164

Base period employment number	Tax year ending	March 31	June 30	September 30	December 31
A	12-13	50	51	52	54
B	12-12	48	49	50	51
C	12-11		46	47	48

Schedule I–Software calculated**Schedule J–Software calculated****Schedule K**

A Employee's name	B Employee's Social Security Number	C Employee's zone location	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D
Aiden John	111222333	Albany	15,000	15,000
Ethan Antony	222333444	Albany	7,500	7,500
Melissa Job	333444555	Albany	4,000	4,000

Schedule L–Software calculated**Schedule M–No content****Schedule N**

Line 52. Eligible real property taxes: 5,000

Schedule O–Software calculated**Schedule P–No content****Schedule Q****Part 1**

A Address of property	B Name of zone	C Cost or other basis	E Percentage of physical occupancy and use
122 Quip Pl, Albany, NY 12227	Albany	80,000	100

Part 2–No content