Test 19–CTEF601

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: 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

North American Industry Classification System 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: 420,000

Section B

Line 1. Number of New York State employees: 25

Line 2. Wages paid to New York State employees: 720,000

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

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-225, DTF-686

Part 2

	Date Paid	Amount
Line 11	3-15-2025	600
Line 12	6-15-2025	600
Line 13	9-15-2025	600
Line 14	12-15-2025	600

Line 24. Balance of overpayment to be refunded: 639

Part 3

Line 1. Federal Taxable Income before Net Operating Loss and special deductions: 407,950

Part 4

		A Beginning of year	**B** End of year
Line 1	Total assets from federal return	2,250,500	2,850,000
Line 6	Total liabilities	890,000	920,000

Part 5–No content

Part 6

		A–New York State	**B-**Everywhere
Line 1	Sales of tangible personal property	388,050	900,973
Line 9	Interest from loans secured by real property	2,736	2,985
Line 27	Net income from sales of commodities	293,774	597,547
Line 35	Receipts from accounting maintenance fees	24,527	34,825
Line 55	Receipts from other services/activities not specified	36,318	119,400

Part 7–Software calculated

CT-3.4

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	167,868	
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	12-31-2019
01-01-2018–12-31-2018	-125,000	

CT-225

Schedule A–No content

Schedule B

Part 1

	Modification Number	Amount
6a	S-220	35,074

CT-46

Schedule A

Item	**A**–Description of property		**B**–Principal use of property	**C**–Date acquired	**D**-Useful
A	46 Harriman Campus		Machining	05-05-2023	26
B	52 Harriman Campus		Farming	05-05-2023	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 yar: 1,700

Schedule B–Software calculated

Schedule C–No content

CT-603

Name of Empire zone: Albany

Schedule A

Line 1. Unused Empire Zone Investment Tax Credit from preceding period: 2,050

Line 4. Unused Empire Zone Employment Incentive Credit from preceding period: 2,250

Schedule B

Line 7a. Franchise tax minus all credits claimed before the Empire Zone Employment Incentive Credit: 7,961

Line 7b. Franchise tax minus all credits claimed before the Empire Zone Investment Tax Credit: 7,961

Schedule C–No content

CT-646

Line B. Employee Training Incentive Program project number from the certificate of tax credit: ESDETIP22123

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. Employee Training Incentive Program tax credit: 450

Schedule B–Software calculated

Schedule C–Software calculated

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: 2025

Line E. Certificate number: CSC12345678912

Schedule A

Line A. Commercial security credit from you certificate: 1,450

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 Internal Revenue Service 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	35

Line 4. Identify the type of New York reportable transactions: A