



New York State Department of Taxation and Finance

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

Test 20–CTEF47

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 Amended

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

Employer Identification Number: 00219XX20

Legal name: CTEF47 (Followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 47 WA Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation: 05-15-2021

North American Industry Classification System business code number: 4249110

Principal business activity: Farm Supplies Merchant Wholesalers

Part 1

Section B

Line 1. Number of New York State employees: 35

Line 2. Wages paid to New York State employees: 850,000

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 2. Amended Return: 1120X

Line 2a. Tax due amount from most recently filed New York State return for this tax period: 275,000

Line 3. Required attachments: CT-3.4, CT-227

Line 4. Number of credit forms filed with this return: 6

Line 7. Revoking a commonly owned group election: Yes

Part 2

	Date Paid	Amount
Line 11	3-15-2025	25,000
Line 12	6-15-2025	25,000
Line 13	9-15-2025	25,000
Line 14	12-15-2025	25,000
Line 15	Payment with extension request	5,000

Part 3

Line 1. Federal Taxable Income before Net Operating Loss and special deductions:
8,500,000

Part 4

		A Beginning of year	B End of year
Line 1	Total assets from federal return	4,250,000	4,750,000
Line 2	Real property and marketable securities included on line 1	1,000,000	1,000,000
Line 4	Real property and marketable securities at fair market value	1,000,000	1,000,000
Line 6	Total liabilities	125,000	175,000

Part 5—No content

Part 6

		A—New York State	B— Everywhere
Line 1	Sales of tangible personal property	4,250,000	8,500,000
Line 34	Receipts from primary spread of selling concessions	2,000,000	2,000,000
Line 40	Receipts from merchant discounts	2,750,000	2,750,000
Line 46	Receipts from the operation of vessels	250,000	250,000
Line 47	Receipts from air freight forwarding	50,000	50,000
Line 55	Receipts from other services/activities not specified	100,000	100,000

Part 7—Software calculated

CT-3.4

Line 5a. Net Operating Loss carryforward from prior year's Form CT-3.4: 7,000

Net Operating Loss Carryback:

Loss Year		
A Beginning date	B Ending date	C Amount allowed to be carried back
01-01-2024	12-31-2024	2,500

Line 6. Net Operating Loss to be used in current tax year: 9,500

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 a Net Operating Loss used to reduce the amount in column B
01-01-2025–12-31-2025	5,853,483	12-31-2024
01-01-2024–12-31-2024	-9,500	
01-01-2023–12-31-2023	30,000	
01-01-2022–12-31-2022	15,000	

CT-47

Part 1

Line A. Did you have qualified agricultural property during the tax year: Yes

Line B. Were eligible school districts property taxes paid on that property during the tax year: Yes

Line C. Is amount shown on line 3 of Worksheet A less than \$300,000: Yes

Line D. Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C at least 0.6667: Yes

Part 2

Line 1. Total acres of qualified agricultural property owned by you during tax year: 100

Line 4. Base acreage amount: 75

Line 9. Eligible school taxes paid during the year: 7,000

Line 13. Amount from Worksheet A, line 3 of instructions: 100

Line 18. Unused excess farmer's school tax credit carried forward from prior years: 340

Part 3–No content

CT-501

Schedule A

Line 1. Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501: 45,000

CT-644

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

Line B. Name and Employer Identification Number of business certified by New York State Department of Labor to participate in Workers with Disabilities Tax Credit Program:
CTEFE47, 00219XX20

Line C. Total number of qualified full-time employees claimed for this credit: 4

Line D. Total number of qualified part-time employees claimed for this credit: 3

Line E. Allocation year: 2025

Schedule A

A Name of qualified employee	B Qualified employee's Social Security Number	C Qualified employee's hire date	D Qualified employee's termination date	E Qualified wages paid
Ann Joseph	444555666	04-01-2023	10-01-2025	50,000
Mary Pius	555666777	06-01-2023		55,000
Leela Paul	666777888	09-01-2023		35,000
Martin James	777888999	10-01-2023		40,000

Schedule B

A Name of qualified employee	B Qualified employee's Social Security Number	C Qualified employee's hire date	D Qualified employee's termination date	E Qualified wages paid
Annie George	111222333	03-01-2023	12-31-2025	25,000
Ron Michel	222333444	04-01-2023		30,000
Tony Thomas	333444555	05-01-2023		35,000

Schedule C

Line 5. Unused credit carried over from previous tax years: 2,500

Schedule D—Software calculated

Schedule E—No content

CT-635

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

Line B. Name of business certified by New York State Department of Labor to participate in New York Youths Jobs Program: CTEF47

Line C. Certified business's Employer Identification Number: 00219XX20

Line D. Certificate number: NYYJPTC1234567

Line E. Number of certified youth employed full-time and included in this claim for credit: 6

Line F. Number of certified you employed part-time and included in this claim for credit: 3

Line G. Program year: 2025

Schedule A

Line 1. New York jobs program credit: 8,000

Schedule B—Software calculated

Schedule C—No content

CT-638

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

Line B. Certificate number from Form DTF-74: ESDSUEC2512345

Line D. Year of START-UP NY business tax benefit period: 6

Schedule A

		A Tax-free New York area	B New York State
Line 1	Average value of property	1,250,000	1,500,000
Line 3	Wages, salaries, and other compensation of employees	75,000	850,000

Schedule B—No content

Schedule C—Software calculated

Schedule D—Software calculated

Schedule E—Software calculated

CT-645

Line A. Certificate number: ESDRSNT2412345

Line B. Employer Identification Number: 00219XX20

Schedule A

Line C. Beginning and ending dates of the year subject to proportional recovery: 01-01-2025 – 12-31-2025

Line D. Year of START-UP NY business benefit period: 6

Line 1. Benchmark number of net new jobs: 12

Line 2. Number of net new jobs actually created: 9

Line 5. Credit claimed: 3,500

Line 14. Credit claimed: 2,500

Schedule B–No content

Schedule C–No content

Schedule D–Software calculated

CT-227

Line 1. Return a Gift to Wildlife: 450

Line 4. 9/11 Memorial: 25

Line 15. Retired and Rescued Thoroughbred Race Horse Aftercare: 200

Line 16. Retired and Rescued Standardbred Race Horse Aftercare: 125

Line 17. Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention:
250