# Test 23–CTEF636

**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:** 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:** 01-01-2021

**North American Industry Classification System business code number:** 111900

**Principal business activity:** Other crop farming

### Part 1

#### Section A

**Line 2. Qualified New York manufacturer based on the principally engages test eligible for 0% business income base tax rate and lower Fixed Dollar Minimum tax amounts:** Yes

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

#### Section B

**Line 1. Number of New York State employees:** 180

**Line 2. Wages paid to New York State employees:** 7,250,000

**Line 3. Number of business establishments in New York State:** 4

**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:** 35,000

**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 Mandatory First Installment:** 100

**Line 24. Balance of overpayment to be refunded:** 150

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

## Part 3

**Line 1. Federal Taxable Income before Net Operating Loss and special deductions:** 4,500,000

## Part 4

| | | **A** Beginning of year | **B** End of year |
|---|---|---|---|
| **Line 1** | Total assets from federal return | 35,000,000 | 40,000,000 |
| **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–**New York State | **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. Net Operating Loss carryforward from prior year's Form CT-3.4:** 5,000

## Schedule A

| **A**<br>Tax period beginning and ending dates | **B**<br>Amount from Form CT-3 Part 3, line 17 | **C**<br>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 | 4,500,000 | |
| 01-01-2024 – 12-31-2024 | -5,000 | |
| 01-01-2023 – 12-31-2023 | 425,000 | |
| 01-01-2022 – 12-31-2022 | 1,750,000 | |
| 01-01-2021 – 12-31-2021 | 205,000 | |

## CT-611.2

**Line A. Did the Department of Environmental Conservation accept this site into Brownfield Cleanup Program on or after July 1, 2015:** Yes

**Line A2. Did the Department of Environmental Conservation accept this site into the Brownfield Cleanup Program on or after June 23, 2008, and prior to July 1, 2015, and did the site receive a Certificate of Completion 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

**Department of Environmental Conservation region:** 5

**Division of Environmental Remediation site number:** DER12345

**Date Certificate of Completion was issued:** 10-01-2024

| Name of certificate holder | Address of certificate holder | Employer Identification Number of certificate holder |
|---|---|---|
| CTEF636 | 636 WA Harriman Campus, Albany, NY 12227 | 00219XX23 |

**Line J. Qualified site for which Certificate of Completion was issued by the Department of Environmental Conservation upside down:** Yes

**Line K. Is the qualified site for which the Certificate of Completion was issued by the Department of Environmental Conservation 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

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

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

## Schedule B

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

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

## Schedule C

| A<br>Description of qualified property | B<br>Principal use | C<br>Date placed in service | D<br>Life | E<br>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 | Employer Identification Number of registered distributor | State Liquor Authority license number |
|---|---|---|
| CTEF636 | 00219XX23 | 56491 |

**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

| A<br>Liquor production facility's physical address | B<br>Total liters of liquor more that 2% but not more than 24% of Alcohol By Volume | C<br>Total liters of liquor containing more that 24% Alcohol By Volume |
|---|---|---|
| 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. Is your federal gross income from farming at least two-thirds of you federal gross income from all sources in excess of $30,000 for the tax year?:** Yes

**Line C. Name, Employer Identification Number, 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

| **A** Name of eligible farm employee | | **B** Employee work location Zone Improvement Plan | **C** Social Security Number of eligible employee | **D** Hours worked for the tax tear |
|---|---|---|---|---|
| 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 |