



New York State Department of Taxation and Finance

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

Test 25-CTEF3S5253

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-S

Liability period: 12-25-2024–12-31-2025

Employer Identification Number: 00219XX25

Legal name: CTEF3S5253 (followed by a space, then your software ID)

File number: Software calculated

Business telephone number: 518-555-2626

Address: 5253 WA Harriman Campus, Albany, NY 1222

State of incorporation: New York State

Date of incorporation: 12-27-2018

North American Industry Classification System business code number: 541910

Principal business activity: Marketing

Number of shareholders: 5

Line E. Entity has an interest in real property located in New York State during the last three years: Yes

Line O. Foreign corporation calculating tax taking into account *only* you distributive shares from *multiple* limited partnerships: Yes

Part 1

Line 1. Ordinary business income or loss: 15,000,000

Line 6. Royalties: 1,500,000

Line 12. Total assets beginning of tax year: 2,500,000

Line 12. Total assets end of tax year: 3,000,000

		A Accumulated adjustments account
Line 15	Ordinary income from federal Form 1120S, page 1, line 22	15,000,000
Line 16	Other additions	1,250,000
Line 20	Distributions	16,250,000

Part 2

Line 30. If you did not file Form CT-5.4 and choose to make an optional payment enter amount: 750

Composition of prepayments		
Date Paid		Amount
Line 32	3-15-2025	750
Line 33	6-15-2025	750
Line 34	9-15-2025	750
Line 35	12-15-2025	750
Line 37	Overpayment credited from prior years	750

Part 3

		A—New York State	B- Everywhere
Line 5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	775,000	1,250,000
Line 7	Sale, licensing, or granting access to digital products	2,225,000	3,500,000
Line 49	Receipts from advertising in newspapers or periodicals	1,500,000	2,750,000
Line 50	Receipts from advertising on other physical media	750,000	1,000,000
Line 51	Receipts from advertising on television or radio	3,750,000	6,250,000

C-34-SH**Schedule A—software calculated****Schedule B**

A—Shareholder		B—Employer Identification Number	C—Percentage of ownership	D—Shareholder residency status	E—Shareholder entity status
Line 1	Shareholder 1 84 Main St, Albany, NY 12227	555666777	40	1	I
Line 2	Shareholder 2 25 Elm St, Brooklyn, NY 11223	33334555	25	1	I
Line 3	Shareholder 3 4189 State St, Albany, NY 12222	444555666	10	1	I
Line 4	Shareholder 4 281 Wolf Rd, Albany, NY 12205	222333444	15	1	I
Line 5	Shareholder 5 212 N Main St, Syracuse, NY 13212	111222333	10	1	I

CT-60**Schedule A****Part 3–1120s Shareholder information**

Line 1. Amount of distributions as shown on federal Form 1120S, Sched K, line 16d and/or 17c: 3,000

Name and address of shareholder	Shareholder Employer Identification Number or Social Security Number(s)
Shareholder 1, 84 Main St, Albany, NY 12227	555-66-6777
Shareholder 2, 25 Elm St, Albany, NY 11223	333-34-4555
Shareholder 3, 4189 State St, Albany, NY 12222	444-55-5666
Shareholder 4, 281 Wolf Rd, Albany, NY 12205	222-33-3444
Shareholder 5, 212 N. Main St, Syracuse, NY 13212	111-22-2333

Schedule B–No content