



New York State Department of Taxation and Finance

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

Test 27–CTEF184M

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-184, CT-184-M

Employer Identification Number: 00219XX27

Legal name: CTEF184M (followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 184 Harriman Campus, Albany, NY 12227

State of incorporation: New York State

Date of incorporation 01-01-2010

North American Industry Classification System business code number: 484110

Principal business activity: General freight trucking

Is the corporation organized under New York State Transportation Corporations Law: Yes

Line 18. Overpayment to be credited to Form CT184-M: 342

Line 19a. Overpayment to be refunded: 911

Schedule A

		A–New York State	B–Everywhere
Line 20	Revenue Miles	4,500,000	12,000,000

Schedules B–C–No content

Schedule D

Line 43. Gross receipts from business and other sources: 20,000,000

Line 44. Trucking – Gross receipts: 11,950,000

Schedule E–No content

Schedule F

Composition of prepayments		
Date Paid		Amount
Line 63	3-15-2024	625
Line 64a	6-15-2024	625
Line 64b	9-15-2024	625
Line 64c	12-15-2024	625

Credits Claimed: CT-611.1

CT-184-M**Schedule A**

		A	B
		Metropolit an Commute r Transport ation District	New York State
Line 17	General transportation corporations: enter revenue miles or miles of transportation. Cable television operators: enter gross receipts	1,850,000	4,500,000

Composition of prepayments		
Date Paid		Amount
Line 25	3-15-2024	150
Line 26a	6-15-2024	100
Line 26b	9-15-2024	100
Line 26c	12-15-2024	100

CT-611.1

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: Yes

Date of execution of the Brownfield Cleanup Agreement: 08-11-2017

Schedule A

Site name: Brownfield Site 1

Site location – municipality: Troy

Site location – county: Rensselaer

Department of Environmental Conservation region: 4

Division of Environmental Remediation site number 45654

Date Certificate of Completion was issued: 02-15-2022

Received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area: Yes

Schedule B

A	B	C
Description of site preparation costs	Date costs paid or incurred	Costs
Infrastructure	11-01-2018	20,500
Infrastructure	11-01-2018	17,500

Line 2. Applicable percentage rate: 0.1225

Schedule C

A	B	C
Description of groundwater remediation costs	Date costs paid or incurred	Costs
Excavation	09-15-2017	23,000
Filtration	05-20-2019	18,500

Line 5. Applicable percentage rate: 0.1225

Schedule D

A	B	C	D	E
Description of qualified property	Principal use	Date placed in service	Life	Cost or other basis
Excavation Equipment	Site Preparation	09-15-2018	19	19,500
Decontamination Equipment	Site Preparation	05-20-2020	10	28,000

Line 8. Applicable percentage rate: 0.1225

Line 9b. Tangible property component limitation for the qualified site: 238,500

Line 9c. Tangible property component available for use in the current tax year:
191,000

Schedule E

Line 19. Tax due before credits: 87,882