Test 29-CTEF3A

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-A / CT-3-M

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

Employer Identification Number: 00219XX29

Legal Name: CTEF3A (followed by a space, then your software ID)

File number: Software calculated

Telephone number: 518-555-2626

Address: 3A WA Harriman Campus, Albany, NY 12227

State of incorporation: NYS

Date of incorporation: 01-01-2023

North American Industry Classification System business code number: 236100

Principal business activity: Commercial construction

Line C. Total number of corporations in the combined group: 3

Line F. Federal separate taxable income: 3,500,000

Line G1. Value of assets: 25,750,000

Line G2. Value of assets: 25,800,000

Line G3. Value of assets: 25,775,000

Line H1. Value of liabilities: 25,800,000

Line H2. Value of liabilities: 25,900,000

Line H3. Value of liabilities: 25,850,000

Part 1

Section B

Line 1. Total number of New York State employees: 5

Line 2. Total wages paid to New York State employees: 500,000

Line 3. Total number of business establishments: 3

Section C

Line 1. Federal return filed: 1120 Consolidated

Line 3. Required attachments: CT-3.4, CT-60, CT-225-A, CT-227

Line 4. Number of credit forms filed with this return: 1

Line 5b. Commonly owned group election is *not* in effect: Yes

Part 2

Line 1c: New York receipts: 2,750,000

Composition of prepayments		
Date Paid		Amount
Line 11	3-15-2025	1,750
Line 12	6-15-2025	1,000
Line 13	9-15-2025	1,000
Line 14	12-15-2025	1,000

Line 21b. Amount previously credited to 2025 Mandatory First Installment: 400

Line 24. Amount of overpayment to be credited to Form CT-3-M: 2,100

Line 25. Balance of overpayment to be refunded: 425

Part 3

Line 1a. Federal Consolidated Taxable Income of New York combined group: 1,410,000

Reconciliation of aggregate of federal separate taxable income to federal CTI					
Item	**A** Member name	**B** Member Employer Identification Number	**C** New	**D** Existing	**F** Ownership percentage
A	CTEF3A	00219XX29		X	
B	CTEF3ABC1	00219XX30		X	1.0000
C	CTEF3ABC3	00219XX31	X		0.9000

Reconciliation of aggregate of federal separate taxable income to federal Consolidated Taxable Income				
Item	**G** Part of federal consolidated group	**H** Federal form filed	**I** Employer Identification Number of parent of federal consolidated return	**J** Federal separate table income
A	X	1120	00219XX29	3,500,000
B	X	1120	00219XX29	-90,000
C	X	1120	00219XX29	-2,000,000

Part 4–Software calculated

Part 5–No content

Part 6

		A Designated agent	**B** Total of all combined members
1 – Sale of tangible personal property			
1a	New York State	2,750,000	200,000
1b	Everywhere	30,000,000	3,500,000
3 – Net gains from sales of real property			
3b	Everywhere	0	40,000

Part 7–Software calculated

CT-3.4

Schedule A

A Tax period beginning and ending dates	B Amount from Form CT-3-A, Part 3 line 17 for the period in column A
01-01-2025 – 12-31-2025	105,546
01-01-2024 – 12-31-2024	71,268
01-01-2023 – 12-31-2023	15,060

Schedule B

A Name	B Employer Identification Number	C Net Operating Loss available	D Beginning date	E Ending date
CTEF3ABC2	00219XX31	0	01-01-2025	12-31-2025

Schedule C–No content

CT-225-A

Schedule A

Part 1

Modification number		B Total group members
1a	**A -** 507	60,000

Schedule B

Part 1

Modification number		A Designated agent or parent	B Total group members
6a	**S -** 507	90,000	180,000

CT-225-A/B–00219XX30

Schedule A

Modification number		Amount
1a	**A -** 507	60,000

Schedule B

Modification number		Amount
6a	**S -** 507	6,000

CT-225-A/B–00219XX31

Schedule A–No content

Schedule B

Modification number		Amount
6a	**S -** 507	174,000

CT-227

Line 12. ALS Research and Education: 200

Line 14. Leukemia, Lymphoma, and Myeloma Fund: 75

CT-399–00219XX29

Part 1–No content

Part 2

A Property description	**B** Date placed in service	**C** Total federal depreciation deduction taken	**D** Total NYS depreciation taken
Property One	05-01-2024	250,000	160,000

CT-399–00219XX30

Part 1–No content

Part 2

A Property description	B Date placed in service	C Total federal depreciation deduction taken	D Total New York State depreciation taken
Property One	06-01-2023	5,000	65,000
Property Two	03-01-2023	10,000	4,000

CT-399–00219XX31

Part 1–No content

Part 2

A Property description	B Date placed in service	C Total federal depreciation deduction taken	D Total New York State depreciation taken
Property One	07-01-2024	189,000	15,000

CT-650–00219XX30

Line A. Claiming credit as 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 the Empire State Apprenticeship Tax Credit Program: CTEF3ABC1, 00219XX30

Line C. Certificate number: ESATC123456789

Line D. Allocation year: 2025

Line E. Total number of apprentices *without* a mentor: 3

Line F. Total number of apprentices *with* a mentor: 6

Line G. Total number of disadvantaged youth *without* a mentor: 1

Schedule A

Line 1. Empire State apprenticeship tax credit: 6,000

Schedule B–Software calculated

Schedule C–Software generated

CT-3-M

Line 15. Amount of overpayment to be credited to Metropolitan Transportation Authority surcharge for next period: 27

Schedule A

		A Metropolitan Commuter Transportation District	B New York State
Line 24	Sales of tangible personal property	2,950,000	2,950,000
Line 80	Wages and other compensation of employees except general executive officers	500,000	500,000

Line 91. Overpayment credited from Form CT-3-A: 2,100, 12-31-2025

CT-60–Software calculated

Schedule A-No content

Schedule B

Line 4. Consolidated federal return: Yes

Line 4a. Number of corporations included in federal consolidated group: 3

Line 4b. Consolidated Federal Taxable Income before Net Operating Loss Deduction: 1,410,000

Line 8. You are a member of an affiliated federal group: CTEF3A, 00219XX29