



Application for Automatic Six-Month Extension of Time To File a Metropolitan Commuter Transportation Mobility Tax Return For Self-Employed Individuals (including partners)

Form with fields for: Your social security number (SSN), Your first name and middle initial, Your last name, Mailing address (number and street or rural route), Apartment number, City, village, or post office (see instructions), State, ZIP code, E-mail:

Enter your 2-character special condition code if applicable (see instructions) .....

1 MCTMT payment ..... Dollars Cents . 00

Form with fields for: Paid preparer must complete (see instructions), Date, Preparer's signature, Preparer's NYTPRIN, Firm's name (or yours, if self-employed), Preparer's PTIN or SSN, Address, Employer identification number, Mark an X if self-employed, E-mail:

Payment information – Full payment (by check or money order only) must be made of any balance due with this automatic extension of time to file. Make your check or money order payable in U.S. funds to Commissioner of Taxation and Finance and write your social security number and 2014 MCTMT on it.

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Do not detach. File Form MTA-7 as an entire page.

Instructions

Final year for filing extension Form MTA-7

Beginning with tax year 2015, you will no longer have a separate metropolitan commuter transportation mobility tax (MCTMT) filing requirement (your MCTMT will be reported on your personal income tax return). However, be sure to file your 2014 return, Form MTA-6, Metropolitan Commuter Transportation Mobility Tax Return, by the extended due date.

Your first estimated tax payment for 2015 will now be due April 15, 2015 (previously due April 30). This payment must be remitted with any estimated personal income taxes that are paid. The quickest and easiest way to pay is on our Web site with a direct debit from your checking or savings account. See our Web site at www.tax.ny.gov or Form IT-2105, Estimated Tax Payment Voucher for Individuals, for additional information.

Ask for your extension online – Instead of using paper Form MTA-7 to request an extension of time to file, you can complete your request for free on our Web site (at www.tax.ny.gov). The online option provides you with a confirmation that we received your extension request.

If you owe tax, you must pay it by the original date that your MCTMT return is due. If you want to pay by debit from your bank account (ACH debit), you must submit your extension request on our Web site.

General information

Purpose – File Form MTA-7 on or before the due date of Form MTA-6 to get an automatic six-month extension of time to file your return.

If you are requesting an extension of time to file using Form MTA-7, you may still file Form MTA-6 electronically.

We cannot grant an extension of time to file for more than six months if you live in the United States. However, you may qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations if you are outside the United

States and Puerto Rico. See the special condition code instructions on Form MTA-6-1, Instructions for Form MTA-6.

When to file – File Form MTA-7 on or before the filing deadline for your MCTMT return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the thirtieth day of the fourth month following the close of the tax year (April 30, 2015, for calendar-year filers).

However, you may file Form MTA-7 on or before:

- June 30, 2015, if you qualify for an automatic two-month extension of time to file your MCTMT return because 1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico; or 2) you are in the military service outside the U.S. and Puerto Rico when your 2014 MCTMT return is due and you need an additional four months to file (November 2, 2015);
June 15, 2015, if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your MCTMT return on June 15, 2015, and you need an additional six months to file (December 15, 2015);
July 29, 2015, (if your due date is April 30, 2015) or September 14, 2015, (if you are a nonresident alien and your due date is June 15, 2015), if you qualify for a 90-day extension of time to file because your spouse died within 30 days before your return due date and you need additional time to file. However, you must file your 2014 MCTMT return on or before November 2, 2015, if your due date is April 30, 2015, or on or before December 15, 2015, if you are a nonresident alien and your due date is June 15, 2015.

See Special condition codes.

If you qualify for an extension of time to file beyond six months, you must file Form MTA-7 on or before the filing deadline for your MCTMT return.

**How to file** – File Form MTA-7 along with payment for any MCTMT due, on or before the due date of your return. Use the worksheet below to determine if a payment is required.

Spouses who are both required to file an MCTMT return must complete separate Forms MTA-7. You cannot file a joint MCTMT return or extension application.

**Payment of tax** – To obtain an extension of time to file, you must make full payment of the properly estimated MCTMT due. Payment may be made by check or money order enclosed with Form MTA-7.

**Fee for payments returned by banks** – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Penalties**

**Late payment penalty** – If you do not pay your MCTMT liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of MCTMT if the requirements relating to extensions of time to file have been complied with, the balance due shown on the MCTMT return is no greater than 10% of the total MCTMT shown on the MCTMT return, and the balance due shown on the MCTMT return is paid with the return.

**Late filing penalty** – If you do not file your Form MTA-6 when due (determined with regard to any extension of time to file), or if you do not file Form MTA-7 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the MCTMT due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your MCTMT return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as MCTMT due on the return reduced by any MCTMT paid. The penalty will not be charged if you can show reasonable cause for filing late.

**Interest**

Interest will be charged on any amount of MCTMT that is not paid on or before the due date of your MCTMT return, even if you received an extension of time to file your MCTMT return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

**Specific instructions**

See the instructions for Form MTA-6 for the *Privacy notification* or if you need help contacting the Tax Department.

**Filing in your form** – Use black ink only (no red or other color ink or pencils) to print or type all entries.

Do not write in dollar signs, commas, or decimal points when making entries. All necessary punctuation has been printed on the form.

**Name and address box** – Enter your social security number and print your name and address in the spaces provided. Your name must be spelled correctly, with your first name entered **first** on the form. Failure to provide a social security number may invalidate this extension. If you do not have a social security number, enter **do not have one**. If you do not have a social security number, but have applied for one, enter **applied for**.

**Foreign addresses** – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

**Special condition codes** – If you qualified for an automatic two-month extension of time to file because you are out of the country **and** need an additional four months to file (November 2, 2015), enter special condition code **E3**. If you are a nonresident alien and your filing due date is June 15, 2015, **and** you need an additional six months to file (December 15, 2015), enter special condition code **E4**. If you qualified for a 90-day extension of time to file because your spouse died, **and** you need additional time to file (on or before November 2, 2015, or in the case of a nonresident alien, on or before December 15, 2015), enter special condition code **D9**. Also, enter the applicable special condition code, **E3**, **E4**, or **D9**, on Form MTA-6 when you file your return.

**Paid preparer's responsibilities** – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When signing Form MTA-7, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

**Worksheet instructions**

Complete the following worksheet to determine if you must make a payment with Form MTA-7.

**Line 1** – Enter the amount of your MCTMT liability for 2014 that you expect to enter on Form MTA-6, line 2.

**Line 2** – Enter the amount of 2014 MCTMT already paid that you expect to enter on Form MTA-6, line 3 (excluding the amount paid with Form MTA-7).

| Worksheet   |          |
|---|----------|
| 1 MCTMT liability for 2014.....   | 1. _____ |
| 2 Total 2014 MCTMT already paid .....   | 2. _____ |
| 3 Total MCTMT payment ( <i>subtract line 2 from line 1; enter this amount here and on line 1 on the front</i> ). If line 2 is more than line 1, enter 0 ..... | 3. _____ |

**Note:** You may be subject to penalties if you underestimate the balance due.

**How to claim credit for payment made with this form**

Include the amount paid with this form on Form MTA-6, line 3. For more information, see the line instructions for Form MTA-6.

**Where to file**

If you are enclosing a payment with Form MTA-7, mail to:

MCTMT EXTENSION REQUEST  
PO BOX 4138  
BINGHAMTON NY 13902-4138

If you are not enclosing a payment with Form MTA-7, mail to:

MCTMT EXTENSION REQUEST-NR  
PO BOX 4143  
BINGHAMTON NY 13902-4143

If using a private delivery service, send to: JPMorgan Chase, MCTMT Processing Center-7, 33 Lewis Road, Binghamton NY 13905-1040.

For more information about private delivery services, see Publication 55, *Designated Private Delivery Services*.