



New York State Department of Taxation and Finance Metropolitan Commuter Transportation Mobility Tax PEO/Common Pay Agent Upload Specifications

These specifications describe the format and layouts for Professional Employer Organizations and Common Pay Agents reporting Form MTA-305, *Employer's Quarterly Metropolitan Commuter Transportation Mobility Tax Return*, using the Tax Department's Online Services (at www.tax.ny.gov).

PEOs are uploading their MTA-305 information along with their client's information that will substantiate the computation of tax claimed by the PEO.

Common Pay Agents are uploading their MTA-305 information along with their subsidiaries' information that will substantiate the computation of tax claimed by the Common Pay Agents.

File requirements:

- Files must contain no more than 10,000 detail records. If you need to submit more than 10,000 detail records, you must upload the additional records in a separate properly formatted file, with the corresponding header, detail, hash and trailer records.
- Your file must have a .txt or .rtf extension
- You must first upload a **test** file so that we can approve your file format.

Payment options:

There are two payment options for the MTA-305 uploaded file:

- ACH debit from your bank account. If you choose ACH debit, the payment will be processed immediately. Please check with your financial institution to ensure that you do not have a debit block on your account.
- Pay by check. If you choose to pay by paper check, Form MTA-305-V, *Payment Voucher for Forms MTA-305 Submitted Online*, will be available at the time you upload the file. You must print the voucher and mail it along with the remittance. We request one remittance for the full MCTM tax liability be submitted with your voucher. If the total amount due for one uploaded file exceeds \$99,999,999.99, you will need to submit multiple checks that total the amount due for that upload as we cannot process any one check for an amount greater than \$99,999,999.99. Write the upload confirmation number and **MTA-305** on your remittance. Mail payment voucher with your remittance to:

**NYS TAX DEPARTMENT
RPC – MTA
P O BOX 15177
ALBANY NY 12212-5177**

Private delivery services- If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*.) If you use any private delivery service, send Form MTA-305-V and your payment to: NYS Tax Department, RPC-MTA-305-V Upload Payment, W A Harriman Campus, Albany NY 12227

File formats

Header record

Begin Position	End Position	Element Name	Field Length	Remarks	Edit / Validation
1	4	Header label identifier	4		must be "1PEO"
5	10	Reserved	6	Zero fill	
11	20	Blank	10		
21	46	Tape creation date time stamp	26	Creation time stamp	CCYY-MM-DD-HH.MM.SS.SSSSSS
47	48	Blank	2		
49	50	Reserved	2	Zero fill	
51	56	Form Type identifier	6		must be "MTA305"
57	58	Blank	2		
59	69	Submitter identification number	11	Use your own federal employer identification number (EIN)	Left justify; blank fill
70	70	Submitter check digit	1	EIN verification (computation rules for the check digit are in Publication 83)	
71	110	Submitter name	40	Organization submitting the file	Left justify; blank fill
111	140	Submitter street address	30	Street address of submitter	Left justify; blank fill
141	165	Submitter city	25	City of submitter	Left justify; blank fill
166	167	Submitter state	2	Use standard postal abbreviation	
168	176	Submitter zip code	9		Left justify; blank fill
177	279	Blank	103		
280	280	Carriage Return	1	Carriage return	

Data Record

Begin Position	End Position	Element Name	Field Length	Remarks	Edit / Validation
1	11	Taxpayer identification number	11	Taxpayer EIN	left justify; blank fill
12	12	Check digit	1	Taxpayer EIN verification (computation rules for the check digit are in Publication 83)	
13	72	Name	60	Business Name	left justify; blank fill
73	73	Record type indicator	1	P = PEO MTA-305 return information OR Common Pay Agent MTA-305 information ; C = Client information or Subsidiary information	Must be P or C. P record must be first data record in the file and it must be followed by C records.
74	161	Blank	88		
162	162	Filing type	1	"A" = Amended "O" = Original	must be A or O
163	169	Blank	7		
170	170	Quarter	1	January 1 - March 31 = "1" April 1 - June 30 = "2" July 1 - September 30 = "3" October 1 - December 31 = "4"	must be 1, 2, 3, or 4
171	174	Tax Year	4	Tax year	CCYY - <u>MUST</u> be greater than or equal to 2012 and <u>CANNOT</u> be greater than current year + 1
175	188	Payroll expense subject to the MCTMT	14	If payroll expense subject to the MCTMT is less than \$312,500.01 , MCTMT due for the quarter (positions 194-203) must equal zero.	dollars and cents; right justify; zero fill
189	193	MCTMT tax rate	5		If record type = P, must be blank; If record type = C, must be .0034, .0023, .0011, or .0000.

194 - 203	MCTMT due for the quarter	10	If payroll expense subject to the MCTMT (positions 175-188) is less than \$312,500.01, MCTMT due for the quarter must equal zero.	dollars and cents; right justify; zero fill
204 - 213	Total Promptax program payments /overpayment applied from previous quarter	10	enter the total of any Promptax payments made during the quarter and the amount of any MCTMT overpayment from the previous quarter.	If record type = C, must be zero; dollars and cents; right justify; zero fill
214 - 223	Total MCTMT amount due	10	MCTMT tax amount due minus any promptax payments/overpayment applied.	If record type = C, must be zero; must be greater than or equal to zero; dollars and cents; right justify; zero fill; must be zero if overpayment claimed.
224 - 233	Total MCTMT Overpaid	10	Promptax payments/overpayments minus any MCTMT tax due amount.	If record type = C, must be zero; must be greater than or equal to zero; dollars and cents; right justify; zero fill; must be zero if amount due claimed.
234 - 234	Refund or Credit next indicator	1	"C" = Credit "R" = Refund	If record type = C, must be zero; must be C or R if overpayment claimed; otherwise blank fill
235 - 244	Total remittance paid	10	Amount taxpayer is remitting with this filing	If record type = C, must be zero; must be greater than or equal to zero; dollars and cents; right justify; zero fill
245 - 250	Permanently ceased paying wages date	6	Date of final payroll or no longer doing business in the MTA region. Must be within the quarter/year filing for.	If record type = C, must be blank; must be MMDDYY; otherwise blank fill
251 - 255	Number of employees	5	Enter number of employees, full and part-time whose payroll expense is reported with this filing	If record type = C, must be zero filled; must be numeric; right justify; zero fill

256	257	Special indicator code	2		If record type = C, must be blank; alpha-numeric, if applicable; otherwise blank fill
258	- 279	Blank	22		
280	- 280	Carriage return	1	Carriage return	

Hash Record

Begin Position	End Position	Element Name	Field Length	Remarks	Edit / Validation
1	- 4	Hash label identifier	4		must be HASH
5	- 5	Blank	1		
6	- 10	Item type	5		must be TOTAL
11	- 11	Blank	1		
12	- 21	Hash amount	10	The amount of taxpayer remittance paid amounts for the detail records on the file (detail record positions 235-244).	must be greater than or equal to zero; dollars and cents; right justify; zero fill
22	- 26	Filler	5	Blank fill	
27	- 32	Hash count	6	Total number of data records (record type P + C) on the file EXCLUDING header, hash and trailer records.	must be numeric; right justify; zero fill
33	- 279	Blank	247		
280	- 280	Carriage return	1	Carriage return	

Trailer Record

Begin Position	End Position	Element Name	Field Length	Remarks	Edit / Validation
1	4	Trailer label identifier	4	Constant "1 EOF"	
5	5	Blank	1		
6	9	Number of records	4	Number of return records on file, including hash record; EXCLUDE Header and trailer records	must be numeric; right justify; zero fill
10	279	Blank	270		
280	280	Carriage return	1	Carriage Return	

Need help?

For technical questions regarding the upload, you may call (518) 453-4947.

Visit our Web site at: www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Withholding Tax Information Center: (518) 485-6654