



CT-3M/4M Metropolitan Transportation Business Tax Surcharge Return

beginning

ending

Employer identification number		File number	If your name, EIN, or owner/officer information has changed, you must file Form DTF-95, <i>Change of Business Information</i> . If no form is enclosed, call 1 800 462-8100 (from out of state 518 438-1073) to request one.	For office use only
Name				Date received
Number and street				
City or town	State	ZIP code		
Business telephone number	State or country of incorporation	date	Foreign corporations: date began business in NYS	

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (see instructions for counties), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the tax surcharge on Form CT-3, CT-3-A or CT-4.

A. Payment - pay amount on line 14 — Make check payable to: *New York State Corporation Tax* Payment enclosed

Computation of Tax Surcharge

1	Net New York State franchise tax from Form CT-3, CT-3-A or CT-4	1	
2	MCTD allocation percentage from line 37 or line 45	2	%
3	Allocated franchise tax (multiply line 1 by line 2)	3	
4	MTB Tax Surcharge (multiply line 3 by 17% (.17))	4	
5a	If application for extension was filed, enter amount from Form CT-5, line 5	5a	
5b	If Form CT-5 was not filed see instructions	5b	
6	Add line 4 and line 5a or 5b	6	
7	Prepayments (see instructions)	7	
8	Credit transferred from Form CT-_____	8	
9	Total prepayments claimed (add lines 7 and 8)	9	
10	Balance (if line 9 is less than line 6, subtract line 9 from line 6)	10	
11	Interest on late payment	11	
12	Late filing and late payment penalties	12	
13	Penalty for underpayment of estimated tax — Form CT-222 attached <input type="checkbox"/> (if none, enter "0")	13	
14	Balance due (add lines 10, 11, 12 and 13); enter payment on line A above	14	
15	Overpayment (if line 6 is less than line 9, subtract line 6 from line 9)	15	
16	Amount of overpayment to be refunded	16	
17	Amount of overpayment to be credited to New York State franchise tax	17	
18	Amount of overpayment to be credited to MTB tax surcharge for next period	18	

Schedule A, Part I - Computation of MCTD Allocation Percentage

		Col. A - MCTD	Col. B - New York State
Average value of: (Value property owned by same method as Sch. B, Form CT-3-ATT)			
19	Real estate owned	19	
20	Real estate rented (attach list)	20	
21	Inventories owned	21	
22	Tangible personal property owned	22	
23	Tangible personal property rented	23	
24	Total (add lines 19 through 23)	24	
25	Percentage in MCTD (divide line 24, Column A by line 24, Column B)	25	%
Receipts in the regular course of business from:			
26	Sales of tangible personal property shipped to points within MCTD	26	
27	All sales of tangible personal property	27	
28	Services performed	28	
29	Rentals of property	29	
30	Royalties	30	
31	Other business receipts	31	
32	Total (add lines 26 through 31)	32	
33	Percentage in MCTD (divide line 32, Column A, by line 32, Column B)	33	%
34	Wages and other compensation of employees except general executive officers	34	
35	Percentage in MCTD (divide line 34, Column A, by line 34, Column B)	35	%
36	Total of MCTD factors (add lines 25, 33 and 35)	36	%
37	MCTD allocation percentage (divide line 36 by three or by the number of factors; enter here and on line 2)	37	%

Schedule A, Part II — MCTD Allocation — Aviation corporations only		Column A MCTD	Column B New York State
38	Revenue aircraft arrivals and departures	38	
39	MCTD percentage (divide line 38, Column A, by line 38, Column B)		39 %
40	Revenue tons handled	40	
41	MCTD percentage (divide line 40, Column A, by line 40, Column B)		41 %
42	Originating revenue	42	
43	MCTD percentage (divide line 42, Column A, by line 42, Column B)		43 %
44	Total (add lines 39, 41 and 43)		44 %
45	MCTD allocation percentage (divide line 44 by three; enter here and on line 2)		45 %

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Instructions

Who Must File This Form and Pay This Surcharge

A taxpayer filing Form CT-3, CT-3-A or CT-4 (Article 9-A) that does business, employs capital, owns or leases property or maintains an office in the Metropolitan Commuter Transportation District (MCTD) must also file Form CT-3M/4M and pay a metropolitan transportation business (MTB) tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

A corporation is not subject to this MTB tax surcharge if (1) its activities are limited to solicitation of orders by the corporation's representatives or independent contractors for sales of tangible personal property, (2) the orders are sent outside the district for approval or rejection, and, (3) the orders, if approved, are filled by shipment or delivery from a point outside the district.

1991 Law Change

Effective for periods beginning in 1991 and thereafter, any corporation doing business in the MCTD that is required to make a declaration of estimated franchise tax and tax surcharge must also make a declaration of estimated MTB tax surcharge and make quarterly installment payments on Form CT-400, *Estimated Tax for Corporations*. For additional information see the instructions for line 5b and Form CT-400-I.

Tax Rate

The tax rate is 17% for calendar year 1991 or fiscal year ending before December 31, 1992.

When and Where to File

File this return and any amount due within 2½ months after the end of your reporting period.

If you cannot meet the filing deadline, ask for a six-month extension of time by filing Form CT-5. Mail your return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909.

Extension of Time for Filing Tax Surcharge Return

You may request additional time to file a MTB tax surcharge return. File Form CT-5 on or before the due date of the return for which the extension is requested and pay the MTB tax surcharge estimated to be due. The payment must equal or exceed either 100% of the MTB tax surcharge for the preceding year (if it was for a period of twelve months) calculated at the MTB tax surcharge rate in effect for the current period covered by the extension or 90% (.90) of the MTB tax surcharge for the current year as finally determined.

Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted mailing label. Please include your **employer identification number** and **file number** on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

If you use a paid preparer or accounting firm, make sure they use the label information when completing all forms prepared for you.

Computation of MTB Tax Surcharge

- Line 1** Enter your franchise tax, before the addition of any tax surcharge computed on your tax return:
Form CT-3, line 53 Form CT-3-A, line 13 Form CT-4, line 21
- Line 2** Complete the appropriate part of Schedule A and enter your MCTD allocation percentage from either line 37 or line 45.
- Line 5a** If you have filed an application for extension (Form CT-5), enter the amount from line 5 of Form CT-5.
- Line 5b** Enter 25% of the amount on line 4, if:
— you did not file Form CT-5, and,
— the franchise tax plus the tax surcharge on Form CT-3 or CT-3-A is more than \$1,000.
Enter "0" if:
— you did not file Form CT-5, and,
— the franchise tax plus tax surcharge on Form CT-3 or Form CT-3-A is not more than \$1,000.
- Line 7** Prepayments include one or more of the following:
— mandatory first installment from prior year;
— installment payments made with Form CT-400; and
— payments made with Form CT-5.
- Lines 11 and 12** Interest and additional charges — See instructions for Form CT-3 or Form CT-4.
- Line 13** If you underpaid your estimated tax, use Form CT-222, *Underpayment of Estimated Tax By Corporations*, to compute the penalty. Attach Form CT-222 and check box. If no Form CT-222 penalty is due, enter "0" on line 13.
No penalty will be imposed if by September 15, 1991 you filed a declaration of estimated MTB tax surcharge and made the required payments of MTB tax surcharge due.
- Line 15** If line 6 is less than line 9, subtract line 6 from line 9. This is the amount of overpayment. You may divide your overpayment in any way you choose on lines 16, 17 and 18.

Schedule A — Computation of MCTD Allocation Percentage.

Part I - The MCTD allocation is determined by averaging the percentages of the corporation's property, receipts and wages that apply to the MCTD.

Part II - Aviation corporations only. The MCTD allocation is determined by averaging the percentages of the corporation's arrivals and departures, revenue tons handled and originating revenue that apply to the MCTD.

- If you do all of your New York State business within the 12 counties of the MCTD, enter 100% on line 2. Do not complete Schedule A.
- If you do part of your business outside of the MCTD but not outside of New York State, compute your MCTD allocation by completing this schedule. For detailed instructions refer to Form CT-3-I, *Instructions for General Business Corporation Franchise Tax Return and Attachment*, Form CT-3-ATT, Schedule B, Parts I and II. When reading Schedule B instructions, substitute *New York State for Everywhere* and *MCTD for New York State*.
- If you claimed a business allocation percentage by completing Form CT-3-ATT, Schedule B, Parts I and II, enter the New York State figures from Column A, Parts I and II, of that schedule in Schedule A, Column B. When reading Schedule B instructions, substitute *New York State for Everywhere* and *MCTD for New York State*.