



# CT-3M/4M

New York State Department of Taxation and Finance

## General Business Corporation

### MTA Surcharge Return

Tax Law — Article 9-A, Section 209-B

1999 calendar-yr. filers, check box

Other filers enter tax period:

beginning

ending

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
<b>Mailing name and address</b>	Legal name of corporation	Trade name/DBA		Date received
	Mailing name (if different from legal name) and address		State or country of incorporation	
	c/o Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.			Business telephone number ( )	

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 MTA surcharge on Form CT-3, CT-3-A, or CT-4.

<b>A. Payment — pay amount shown on line 12. Make check payable to: <i>New York State Corporation Tax</i></b>		Payment enclosed
Attach your payment here.		
<b>1</b> Net New York State franchise tax (see instructions) .....	<b>1</b>	
<b>2</b> MCTD allocation percentage from line 35, line 43, or line 45 .....	<b>2</b>	%
<b>3</b> Allocated franchise tax (multiply line 1 by line 2) .....	<b>3</b>	
<b>4</b> MTA surcharge (multiply line 3 by 17% (.17)) .....	<b>4</b>	
First installment of estimated tax for next period: <b>5a</b> If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10 ...	<b>5a</b>	
<b>5b</b> If you did not file Form CT-5 or CT-5.3, see instructions .....	<b>5b</b>	
<b>6</b> Add lines 4 and line 5a or 5b .....	<b>6</b>	
<b>7</b> Total prepayments from line 52 .....	<b>7</b>	
<b>8</b> Balance (if line 7 is less than line 6, subtract line 7 from line 6) .....	<b>8</b>	
<b>9</b> Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") .....	<b>9</b>	
<b>10</b> Interest on late payment (see instructions for Form CT-3, CT-3-A, or CT-4) .....	<b>10</b>	
<b>11</b> Late filing and late payment penalties (see instructions for Form CT-3, CT-3-A, or CT-4) .....	<b>11</b>	
<b>12</b> Balance due (add lines 8 through 11; enter payment on line A above) .....	<b>12</b>	
<b>13</b> Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) .....	<b>13</b>	
<b>14</b> Amount of overpayment to be credited to New York State franchise tax .....	<b>14</b>	
<b>15</b> Amount of overpayment to be credited to MTA surcharge for next period .....	<b>15</b>	
<b>16</b> Amount of overpayment to be refunded .....	<b>16</b>	

#### Schedule A, Part I

<b>Average value of:</b> (see instructions)		Column A — MCTD	Column B — New York State
<b>17</b> Real estate owned .....	<b>17</b>		
<b>18</b> Real estate rented .....	<b>18</b>		
<b>19</b> Inventories owned .....	<b>19</b>		
<b>20</b> Tangible personal property owned .....	<b>20</b>		
<b>21</b> Tangible personal property rented .....	<b>21</b>		
<b>22</b> Total (add lines 17 through 21) .....	<b>22</b>		
<b>23</b> MCTD property factor (divide line 22, Column A, by line 22, Column B) .....	<b>23</b>		%
<b>Receipts in the regular course of business from:</b>			
<b>24</b> Sales of tangible personal property shipped to points within MCTD .....	<b>24</b>		
<b>25</b> All sales of tangible personal property .....	<b>25</b>		
<b>26</b> Services performed .....	<b>26</b>		
<b>27</b> Rentals of property .....	<b>27</b>		
<b>28</b> Royalties .....	<b>28</b>		
<b>29</b> Other business receipts .....	<b>29</b>		
<b>30</b> Total (add lines 24 through 29) .....	<b>30</b>		
<b>31</b> MCTD receipts factor (divide line 30, Column A, by line 30, Column B) .....	<b>31</b>		%
<b>32</b> Wages and other compensation of employees except general executive officers .....	<b>32</b>		
<b>33</b> MCTD payroll factor (divide line 32, Column A, by line 32, Column B) .....	<b>33</b>		%
<b>34</b> Total MCTD factors (add lines 23, 31, and 33) .....	<b>34</b>		%
<b>35</b> MCTD allocation percentage (divide line 34 by three or by the number of factors; enter here and on line 2) .....	<b>35</b>		%

Schedule A, Part II — MCTD allocation — Aviation corporations only		Column A MCTD	Column B New York State
36	Revenue aircraft arrivals and departures .....	36	
37	MCTD percentage (divide line 36, Column A, by line 36, Column B) .....		37 %
38	Revenue tons handled .....	38	
39	MCTD percentage (divide line 38, Column A, by line 38, Column B) .....		39 %
40	Originating revenue .....	40	
41	MCTD percentage (divide line 40, Column A, by line 40, Column B) .....		41 %
42	Total (add lines 37, 39, and 41) .....		42 %
43	MCTD allocation percentage (divide line 42 by three; enter here and on line 2) .....		43 %

Schedule A, Part III — MCTD Allocation — Trucking and railroad corporations only		Column A MCTD	Column B New York State
44	Revenue miles .....	44	
45	MCTD allocation percentage (divide line 44, Column A, by line 44, Column B; enter here and on line 2) .....		45 %

**Composition of prepayments claimed on line 7**

		Date paid	Amount
46	Mandatory first installment .....	46	
47	CT-400 installments .....	47 (1)	
		(2)	
		(3)	
48	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13 ..	48	
49	Credit from prior years .....	49	
50	Add lines 46 through 49 .....	50	
51	Credit from Form CT- <input type="text"/> <small>Period</small> .....	51	
52	Total prepayments (add lines 50 and 51; enter here and on line 7) .....	52	

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

Signature of elected officer or authorized person		Official title	Date
Paid preparer use only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this return	

Mail your return to: **NYS CORPORATION TAX  
PROCESSING UNIT  
PO BOX 1909  
ALBANY NY 12201-1909**

File with, but do not attach to, Form CT-3, CT-4, or CT-3-A.

**Need help?**



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.  
For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233  
For general information: 1 800 225-5829  
To order forms and publications: 1 800 462-8100  
From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** <http://www.tax.state.ny.us>



**Hotline for the hearing and speech impaired:** 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



**If you need to write,** address your letter to:  
NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
TAXPAYER CORRESPONDENCE  
W A HARRIMAN CAMPUS  
ALBANY NY 12227