Staple forms here

CT-33-M

2007

New York State Department of Taxation and Finance
Insurance Corporation
MTA Surcharge Return

Tax Law — Article 33, Section 1505-a

Amended return ☐

All filers must enter tax period:

beginning ▮ _____ ending ▮ _____

Employer identification number	File number	Business telephone number ( )	State or country of incorporation	If you claim an overpayment, mark an **X** in the box ☐

Legal name of corporation	Date of incorporation	*Date received (for Tax Department use only)*

Mailing name *(if different from legal name above)*

c/o

Number and street or PO box

City	State	ZIP code

If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, or by fax, or by phone. See *Need help?* in the instructions.

Audit (for Tax Department use only)

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33-NL, Form CT-33, or Form CT-33-A.

A. Pay amount shown on line 22. Make payable to: ***New York State Corporation Tax***
◀ Attach your payment here. Detach all check stubs. *(See instructions for details.)*

Payment enclosed
A.

Computation of MCTD allocation percentage

Non-life insurance corporations MCTD allocation percentage *(see instructions)*

1a	New York State direct premiums *(total amounts from Form CT-33-NL, lines 34 and 35 and enter here)*	**1a.**	
1b	MCTD premiums included on line 1a *(see instructions)*	**1b.**	
2	Non-life insurance MCTD allocation percentage *(divide line 1b by line 1a)*	**2.**	%

Life insurance corporations MCTD allocation percentage *(see instructions)*

3a	Net New York State premiums *(from Form CT-33, line 37, or CT-33-A, line 40, column E)*	**3a.**	
3b	MCTD premiums included on line 3a *(see instructions)*	**3b.**	
4	MCTD premium percentage *(divide line 3b by line 3a)*	**4.**	%
5	Weighted MCTD premium percentage *(multiply line 4 by nine)*	**5.**	%
6a	New York State wages *(from Form CT-33, line 41, or CT-33-A, line 44, column E)*	**6a.**	
6b	MCTD wages included on line 6a *(see instructions)*	**6b.**	
7	MCTD wage percentage *(divide line 6b by line 6a)*	**7.**	%
8	Total MCTD percentages *(add lines 5 and 7)*	**8.**	%
9	Life insurance MCTD allocation percentage *(divide line 8 by ten; if line 4 or line 7 is 0, see instructions)*	**9.**	%

Computation of MTA surcharge

10	Net New York State franchise tax *(from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)*	**10.**	
11	Allocated tax *(Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)*	**11.**	
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	**12.**	
13	MTA surcharge retaliatory tax credit *(see instructions)*	**13.**	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	**14.**	
15a	If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	**15a.**	
15b	If you did not file Form CT-5 or Form CT-5.3, see instructions	**15b.**	
16	Total *(add lines 14 and 15a or 15b)*	**16.**	
17	Total prepayments *(from line 45)*	**17.**	
18	Balance *(if line 17 is less than line 16, subtract line 17 from line 16)*	**18.**	
19	Penalty for underpayment of estimated MTA surcharge *(mark an **X** in the box if Form CT-222 is attached)* ☐	**19.**	
20	Interest on late payment *(see instructions)*	**20.**	
21	Late filing and late payment penalties *(see instructions)*	**21.**	
22	Balance due *(add lines 18 through 21 and enter here; enter the payment amount on line A above)*	**22.**	

43201070094

Computation of MTA surcharge *(continued)*

23	Overpayment *(if line 16 is less than line 17, subtract line 16 from line 17)*	**23.**	
24	Amount of overpayment to be credited to New York State franchise tax	**24.**	
25	Amount of overpayment to be credited to next year's MTA surcharge	**25.**	
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23)*	**26.**	
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	**27.**	
28	Total refund claimed *(add lines 26 and 27)*	**28.**	

Claim for refund of MTA surcharge retaliatory tax credit *(see instructions)*

For tax years before 2002, attach separate computation		A 2002	B 2003	C 2004	D 2005	E 2006
29	MTA surcharge payable .... **29.**					
30	MTA surcharge retaliatory tax credits previously allowed *(see instructions)* .... **30.**					
31	Balance *(subtract line 30 from line 29; if less than zero, enter **0**)* .... **31.**					
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2002 MTA surcharge *(may not exceed line 31, column A)* .... **32.**					
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2003 MTA surcharge *(may not exceed line 31, column B)* ... **33.**					
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2004 MTA surcharge *(may not exceed line 31, column C)* .... **34.**					
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2005 MTA surcharge *(may not exceed line 31, column D)* .... **35.**					
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2006 MTA surcharge *(may not exceed line 31, column E)* .... **36.**					
37	Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)* .... **37.**					
38	Total credits *(add lines 32 through 36; enter here and on line 27)* .... **38.**					

Composition of prepayments claimed on line 17 *(see instructions)*

			Date paid	Amount
39	Mandatory first installment	**39.**		
40a	Second installment from Form CT-400	**40a.**		
40b	Third installment from Form CT-400	**40b.**		
40c	Fourth installment from Form CT-400	**40c.**		
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	**41.**		
42	Overpayment credited from prior years	**42.**		
43	Add lines 39 through 42	**43.**		
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A Period	**44.**		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	**45.**		

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)*	Yes ☐ *(complete the following)* No ☐
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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

Signature of authorized person	Official title	Date

Paid preparer use only

Signature of individual preparing this return	Firm's name *(or yours if self-employed)*	
Address	City	State	ZIP code	ID number	Date

See instructions for where to file.