



# Estimated Metropolitan Commuter Transportation Mobility Tax Penalties for Partnerships

For underpayment or nonpayment of estimated metropolitan commuter transportation mobility tax (MCTMT) required to be paid on behalf of nonresident individual partners

(See instructions, Form MTA-409-I, for assistance.)

Print or type	Legal name of partnership	▼ Employer identification number	
	Trade name of business if different from legal name above		
	Address (number and street or rural route)		
	City, village, or post office	State	ZIP code

Complete Schedules A through D on pages 2 and 3, as applicable, to compute your penalty.

Staple check or money order here	Pay amount shown on page 3, line 22. Include <b>only</b> the line 22 amount in your check or money order, and make payable to: <b>Commissioner of Taxation and Finance</b>	Payment enclosed

File Form MTA-409 by the later of April 30, 2010, or the due date of the partnership return for the year (determined with regard to any extension of time to file).

Do **not** attach or file Form MTA-409 with any other form.

<b>Third-party designee?</b> (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ Paid preparers must complete ▼	
Preparer's signature	SSN or PTIN
Firm's name (or yours, if self-employed)	Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/> Date
E-mail:	

▼ Sign here ▼	
Signature of general partner, member, or authorized person	
Date	Daytime phone number
E-mail:	

Mail this form and payment to: MCTMT PROCESSING CENTER  
PO BOX 4142  
BINGHAMTON NY 13902-4142

**Schedule A – Computation of estimated MCTMT underpayment (if any).** All filers must complete this part. Only include nonresident partners who are required to have estimated MCTMT payments paid on their behalf by the partnership (see instructions).

1	Total of all nonresident individual partners' distributive shares of 2009 net earnings from self-employment allocated to the Metropolitan Commuter Transportation District (MCTD) .....	1.				
2	Divide the amount on line 1 by twelve .....	2.				
3	Multiply the amount on line 2 by ten .....	3.				
4	Multiply the amount on line 3 by .34% (.0034); this is the total estimated MCTMT required to be paid for 2009 .....	4.				
5	90% of the estimated MCTMT required to be paid for 2009 (multiply line 4 by 90% (.90)) .....				5.	

**Schedule B – Short method for computing the penalty.** Complete lines 6 through 8 if you made no payments of estimated MCTMT. Otherwise, you must complete Schedule C.

6	Multiply line 5 by .03245 .....	6.		
7	If the amount on line 5 was paid on or after April 30, 2010, enter 0. If the amount on line 5 was paid before April 30, 2010, make the following computation to find the amount to enter on this line: Amount on line 5 × number of days before April 30, 2010 × .00020 = .....	7.		
8	<b>Penalty</b> (subtract line 7 from line 6; enter here and on line 21) .....	8.		

**Schedule C – Regular method**

**Part 1 – Computing the underpayment**

Payment due dates	A	10/31/09	B	1/31/10
9 Required installments (see instructions)	9.			
10 Estimated tax paid .....	10.			
<b>Complete lines 11 through 13, one column at a time, starting in column A.</b>				
11 Overpayment or underpayment from prior period	11.			
12 If line 11 is an overpayment, add lines 10 and 11; if line 11 is an underpayment, subtract line 11 from line 10 (see instr.) .....	12.			
13 Underpayment (subtract line 12 from line 9) or overpayment (subtract line 9 from line 12; see instructions) .....	13.			

**Schedule C – Regular method** (continued)

**Part 2 – Computing the penalty**

Payment due dates	A	10/31/09	B	1/31/10
<b>14</b> Amount of underpayment (from line 13) .....	<b>14.</b>			
<b>First installment (October 31, 2009 - January 31, 2010)</b>				
<b>15</b> October 31 - January 31 = (92 ÷ 365) × 7.5% = .01890 - or - October 31 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>15.</b>			
<b>16</b> Multiply line 14, column A, by line 15 .....	<b>16.</b>			
<b>Second installment (January 31 - April 30, 2010)</b>				
<b>17</b> January 31 - April 30 = (89 ÷ 365) × 7.5% = .01828 - or - January 31 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>17.</b>			
<b>18</b> Multiply line 14, column B, by line 17 .....	<b>18.</b>			
<b>19 Penalty</b> (add lines 16 and 18) .....	<b>19.</b>			

**Schedule D – Failure to pay estimated MCTMT on behalf of partners who are nonresident individuals.** Only include partners who are subject to estimated MCTMT paid on their behalf by the partnership (see instructions). If you are listing more than six partners, attach additional sheet(s) using the same four-column format as in the chart below. Include all column D totals from additional sheets on the line provided.

A	B	C	D
Name of partner	Identifying number (SSN)	Number of quarters (1-2) during the year estimated tax was not paid	(column C × \$50)
Column D total from attached sheet(s) (if any) .....			
<b>20 Penalty</b> (total of column D) .....			<b>20.</b> 00
<b>21 Penalty</b> (from line 8) .....			<b>21.</b>
<b>22 Total penalty</b> (add lines 19, 20, and 21, as applicable; enter here and in Payment enclosed box on the front page) .....			<b>22.</b>