New York State Department of Taxation and Finance

MTA-409



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.)

	Legal name of partnership			▼	Employer identification number
/pe	Trade name of business if different from legal name above			Г	
rt)					
ıt o	Address (number and street or rural route)			1	
٦ric					
	City, village, or post office	State	ZIP code	1	

Complete Schedules A through D on pages 2 through 4, as applicable, to compute your penalty.

Staple check or money order here Pay amount shown on page 4, line 32. Include **only** the line 32 amount in your check or money order, and make payable to: **Commissioner of Taxation and Finance**

File Form MTA-409 by the later of May 2, 2011, 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.

Third-party designee? (see instr.)	Print designee's name			ignee's phone number)		Personal identification number (PIN)			
Yes No	E-mail:								
▼ Paid preparer m	ust complete (see instructions)	Date:		▼ Sig	▼ Sign here ▼				
Preparer's signature		► Preparer's NYTPRIN	\neg	Signature of general partner, member, or authorized person					
Firm's name (or yours	s, if self-employed)	▼ Preparer's PTIN or SSN							
Address		Employer identification numl		Date [Daytime pl	none number			
		Mark an X if self-employed		E-mail:					
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. **Current vear** 1 Total of all nonresident individual partners' distributive shares of 2010 net earnings from self-employment allocated to the Metropolitan Commuter Transportation District (MCTD) 1. 2 Multiply the amount on line 1 by .34% (.0034); this is the total 2. estimated MCTMT required to be paid for 2010 3 90% of the estimated MCTMT required to be paid for 2010 3. (multiply line 2 by 90% (.90)) **Prior year** 4 Total of all nonresident individual partners' distributive shares of 2009 net earnings from self-employment allocated to the MCTD... 4. 5 Divide the amount on line 4 by twelve 5. 6. 6 Multiply the amount on line 5 by ten..... 7 Multiply the amount on line 6 by .34% (.0034); this is the total estimated MCTMT computed for 2009 7. If the amount on line 4 is more than \$150,000, and the entity is not primarily engaged in farming or fishing, complete line 8 and continue with Schedule B. If the amount on line 4 is \$150,000 or less, skip line 8 and continue with Schedule B. 8 Multiply line 7 by 110% (1.10)...... 8. Schedule B - Short method for computing the penalty. Complete lines 9 through 14 if you paid four equal estimated MCTMT installments (on the due dates), or if you made no payments of estimated MCTMT. Otherwise, you must complete Schedule C. If you were not required to make an entry on line 8, enter the lesser of line 3 or line 7. If you were required to make an entry on line 8, enter the lesser of line 3 or line 8..... 9. 10 Enter the total amount of estimated MCTMT payments made for 2010 10. 11 Total underpayment for the year (subtract line 10 from line 9; if zero or less you do not owe the penalty) 11. **12** Multiply line 11 by .04662 13 If the amount on line 11 was paid on or after April 30, 2011, enter 0. If the amount on line 11 was paid before April 30, 2011, make the following computation to find the amount to enter on this line: Amount on line 11 × number of days before April 30, 2011 × .00020 = 13. 14 Penalty (subtract line 13 from line 12; enter here and on line 31)..... Schedule C — Regular method Part 1 - Computing the underpayment 4/30/10 7/31/10 10/31/10 Payment due dates 1/31/11 **15** Required installments (see instructions) 15. 16 Estimated tax paid 16. Complete lines 17 through 19, one column at a time, starting in column A. 17 Overpayment or underpayment from prior period 17. 18 If line 17 is an overpayment, add lines 16 and 17; if line 17 is an underpayment, subtract line 17 from line 16 (see instr.) 18. 19 Underpayment (subtract line 18 from line 15) or overpayment (subtract line 15 from

line 18; see instructions)

19.

Part 2 — Computing the penalty												
Payment due dates		Α	4/30/1	0	В	7/31/10	1	С	10/31/1	0	D 1/	31/1
20 Amount of underpayment (from line 19)	20.											
First installment (April 30, 2010 - July 31, 2010)												
21 April 30 - July 31 =												
$(92 \div 365) \times 7.5\% = .01890$												
- or -												
April 30 =												
(÷ 365) × 7.5% = .												
(21.											
22 Multiply line 20, column A, by line 21	22.											
Second installment (July 31, 2010 - October 31, 2												
23 July 31 - October 31 = (92 ÷ 365) × 7.5% =	= .018	90										
- or -												
July 31 = (.5% =	=										
				23								
24 Multiply line 20, column B, by line 23				24								
Fhird installment (October 31, 2010 - January 31,	2011)											
25 October 31 - January 31 = (92 ÷ 365) × 7.5%												
- or -	0 – .0	1030										
		ı		_								
October 31 = (× 7.59	% =					0.5					
26 Multiply line 20, column C, by line 25							25. 26.			\vdash		
20 Manuply line 20, column 0, by line 20							20.					
Fourth installment (January 31, 2011 - April 30, 20	011)											
27 January 31 - April 30 = (89 ÷ 365) × 7.5% =	.0182	28										
- or -												
January 31 = (÷ 365) :	× 750	_% = [
- ((300)	1.07	,u — [-							27.		
28 Multiply line 20, column D, by line 27										28.		
29 Penalty (add lines 22, 24, 26, and 28)										29.		

(continued)

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 Name of partner	B Identifying number (SSN)	C Number of quarters (1-4) during the year estimated tax was not paid	D Column C × \$50
Column D total from attached sheet(s) (if any)			
30 Penalty (total of column D)	00		
31 Penalty (from line 14)			
32 Total penalty (add lines 29, 30, and 31, as a	applicable; enter here and in Paymen	t	
enclosed box on the front page)			