



CT-3-M

Department of Taxation and Finance

General Business Corporation
MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2025. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

| | | | | |
|--|------------------------------|---|---|-----------------------------|
| Amended return <input type="checkbox"/> | | All filers must enter tax period: beginning <input type="text"/> | | ending <input type="text"/> |
| Employer identification number (EIN) | File number | Business telephone number | If you claim an overpayment, mark an X in the box <input type="checkbox"/> | |
| Legal name of corporation | | Trade name/DBA | | |
| Mailing address | | State or country of incorporation | | |
| Care of (c/o) | | | | |
| Number and street or PO Box | | Date of incorporation | Foreign corporations: date began business in NYS | |
| City | U.S. state/Canadian province | ZIP/Postal code | Country (if not United States) | For office use only |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1. | | | | |

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-I, *Instructions for Form CT-3-M*.

| | | |
|---|----------|------------------|
| A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax | A | Payment enclosed |
| Attach your payment here. Detach all check stubs. (See instructions for details.) | | |

Computation of MTA surcharge

| | | | | |
|------------------|---|---|-----|---|
| 1a | New York State franchise tax (see instructions) | • | 1a | |
| 1b | Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions) | • | 1b | |
| 1 | Total New York State franchise tax (add lines 1a and 1b) | • | 1 | |
| 2 | MCTD apportionment percentage from line 83 | • | 2 | % |
| 3 | Apportioned franchise tax (multiply line 1 by line 2) | • | 3 | |
| 4 | MTA surcharge (multiply line 3 by 30% (0.30)) | • | 4 | |
| 5a, 5b, 6 | | | | |
| 7 | Total prepayments from line 92 | • | 7 | |
| 8a | Underpayment (subtract line 7 from line 4) | • | 8a | |
| 8b | Additional amount for 2026 MFI (see instructions) | • | 8b | |
| 8c | Total of lines 8a and 8b | • | 8c | |
| 9 | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/> | • | 9 | |
| 10 | Interest on late payment (see instructions for Form CT-3 or CT-3-A) | • | 10 | |
| 11 | Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A) | • | 11 | |
| 12 | Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above) | • | 12 | |
| 13a | Excess prepayments (subtract line 4 from line 7) | • | 13a | |
| 13b | Amount previously credited to 2026 MFI (see instructions) | • | 13b | |
| 13c | Overpayment (subtract line 13b from line 13a) | • | 13c | |
| 14 | Amount of overpayment to be credited to New York State franchise tax (see instructions) | • | 14 | |
| 15 | Amount of overpayment to be credited to MTA surcharge for next period (see instructions) | • | 15 | |
| 16 | Amount of overpayment to be refunded (see instructions) | • | 16 | |

Schedule A – Computation of MCTD apportionment percentage (see instructions)

| Average value of property (see instructions) | | A | B |
|--|---|------|----------------|
| | | MCTD | New York State |
| 17 | Real estate owned (see instructions) | 17 | |
| 18 | Real estate rented (see instructions) | 18 | |
| 19 | Inventories owned | 19 | |
| 20 | Tangible personal property owned (see instructions) | 20 | |
| 21 | Tangible personal property rented (see instructions) | 21 | |
| 22 | Total (add lines 17 through 21 in columns A and B) | 22 | |
| 23 | MCTD property factor (divide line 22, column A, by line 22, column B) | • | 23 % |

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| Receipts from: (see instructions for lines 24 through 77) | | A MCTD | B New York State |
|---|----|-----------|---------------------|
| Section 210-A.2 | | | |
| 24 Sales of tangible personal property | 24 | | |
| 25 Sales of electricity | 25 | | |
| 26 Net gains from sales of real property | 26 | | |
| Section 210-A.3 | | | |
| 27 Rentals of real and tangible personal property | 27 | | |
| 28 Royalties from patents, copyrights, trademarks, and similar intangible personal property | 28 | | |
| 29 Sales of rights for certain closed-circuit and cable TV transmissions of an event | 29 | | |
| Section 210-A.4 | | | |
| 30 Sale, licensing, rental, or granting access to digital products and digital services | 30 | | |
| Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs) | | | |
| 31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions) | | | 31 |
| Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions) | | | |
| Section 210-A.5(a)(2)(A) | | | |
| 32 Interest from loans secured by real property | 32 | | |
| 33 Net gains from sales of loans secured by real property | 33 | | |
| 34 Interest from loans not secured by real property (QFI <input type="checkbox"/>) | 34 | | |
| 35 Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>) | 35 | | |
| Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>) | | | |
| 36 Interest from federal debt | 36 | | |
| Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>) | | | |
| 38 Interest from NYS and its political subdivisions debt | 38 | | |
| 39 Net gains from federal, NYS, and NYS political subdivisions debt | 39 | | |
| 40 Interest from other states and their political subdivisions debt | 40 | | |
| 41 Net gains from other states and their political subdivisions debt | 41 | | |
| Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>) | | | |
| 42 Interest from asset-backed securities and other government agency debt | 42 | | |
| 43 Net gains from government agency debt or asset-backed securities sold through an exchange | 43 | | |
| 44 Net gains from all other asset-backed securities | 44 | | |
| Section 210-A.5(a)(2)(E) (QFI <input type="checkbox"/>) | | | |
| 45 Interest from corporate bonds | 45 | | |
| 46 Net gains from corporate bonds sold through broker/dealer or licensed exchange | 46 | | |
| 47 Net gains from other corporate bonds | 47 | | |
| Section 210-A.5(a)(2)(F) (QFI <input type="checkbox"/>) | | | |
| 48 Net interest from reverse repurchase and securities borrowing agreements | 48 | | |
| Section 210-A.5(a)(2)(G) (QFI <input type="checkbox"/>) | | | |
| 49 Net interest from federal funds | 49 | | |
| Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>) | | | |
| 50 Net income from sales of commodities | 50 | | |
| Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>) | | | |
| 51 Marked to market net gains | 51 | | |
| Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>) | | | |
| 52 Interest from other financial instruments | 52 | | |
| 53 Net gains and other income from other financial instruments | 53 | | |



| Receipts from: (continued) | | A MCTD | B New York State |
|---|-----|-----------|---------------------|
| Section 210-A.5(b) | | | |
| 54 Brokerage commissions | 54 | | |
| 55 Margin interest earned on behalf of brokerage accounts | 55 | | |
| 56 Fees for advisory services for underwriting or management of underwriting | 56 | | |
| 57 Receipts from primary spread of selling concessions | 57 | | |
| 58 Receipts from account maintenance fees | 58 | | |
| 59 Fees for management or advisory services | 59 | | |
| 60 Interest from an affiliated corporation | 60 | | |
| Section 210-A.5(c) | | | |
| 61 Interest, fees, and penalties from credit cards | 61 | | |
| 62 Service charges and fees from credit cards | 62 | | |
| 63 Receipts from merchant discounts | 63 | | |
| 64 Receipts from credit card authorizations and settlement processing | 64 | | |
| 65 Other credit card processing receipts | 65 | | |
| Section 210-A.5(d) | | | |
| 66 Receipts from certain services to regulated investment companies | 66 | | |
| Section 210-A.5-a | | | |
| 67 Global intangible low-taxed income | 67 | | |
| Section 210-A.6 | | | |
| 68 Receipts from railroad, trucking, and omnibus business | 68 | | |
| Section 210-A.6-a | | | |
| 69 Receipts from the operation of vessels | 69 | | |
| Section 210-A.7 | | | |
| 70 Receipts from air freight forwarding | 70 | | |
| 71 Receipts from other aviation services | 71 | | |
| Section 210-A.8 | | | |
| 72 Receipts from advertising in newspapers or periodicals | 72 | | |
| 72a Receipts from advertising on other physical media | 72a | | |
| 73 Receipts from advertising on television or radio | 73 | | |
| 74 Receipts from other advertising via internet | 74 | | |
| 74a Receipts from advertising or marketing services | 74a | | |
| Section 210-A.9 | | | |
| 75 Receipts from transportation or transmission of gas through pipes | 75 | | |
| Section 210-A.10 | | | |
| 76 Receipts from other services/activities not specified | 76 | | |
| Section 210-A.11 | | | |
| 77 Discretionary adjustments | 77 | | |
| 78 Total (add lines 24 through 77 in columns A and B) | 78 | | |
| 79 MCTD receipts factor (divide line 78, column A, by line 78, column B) | 79 | | % |
| Payroll | | A MCTD | B New York State |
| 80 Wages and other compensation of employees except general executive officers..... | 80 | | |
| 81 MCTD payroll factor (divide line 80, column A, by line 80, column B) | 81 | | % |
| 82 Total MCTD factors (add lines 23, 79, and 81) | 82 | | % |
| 83 MCTD apportionment percentage (Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.) | 83 | | % |



| Composition of prepayments claimed on line 7 (see instructions) | | Date paid | Amount |
|---|---|-----------|--------|
| 84 | Mandatory first installment from Form CT-300 (see instructions) | 84 | |
| 85 | Second installment from Form CT-400 | 85 | |
| 86 | Third installment from Form CT-400 | 86 | |
| 87 | Fourth installment from Form CT-400 | 87 | |
| 88 | Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13... | 88 | |
| 89 | Overpayment credited from prior years (see instructions) | 89 | |
| 90 | Add lines 84 through 89 | 90 | |
| 91 | Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/> | 91 | |
| 92 | Total prepayments (add lines 90 and 91; enter here and on line 7) | 92 | |

| | | | |
|---|--|-------------------------|--------------------------------|
| Third – party designee (see instructions) | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number () |
| | Designee's email address | | PIN <input type="text"/> |

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

| | | | | | | |
|---|---|--|--------------------------------|-------------------------|----------------|------------------------|
| Authorized person | Printed name of authorized person | | Signature of authorized person | | Official title | |
| | Email address of authorized person | | | Telephone number () | | Date |
| Paid preparer use only (see instr.) | Firm's name (or yours if self-employed) | | | Firm's EIN | | Preparer's PTIN or SSN |
| | Signature of individual preparing this return | | Address | | City | State ZIP code |
| | Email address of individual preparing this return | | | Preparer's NYTPRIN | or | Excl. code Date |

See instructions for where to file.

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