



# Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY

**IT-6-SNY**

Submit this form with Form IT-201 or IT-203. See instructions on page 2.

Your name as shown on return	Your Social Security number

Complete this form if you are an owner of an approved business or a partner in an approved business in the START-UP NY program and have net earnings from self-employment allocated to the Metropolitan Commuter Transportation District (MCTD).

1 Net earnings subject to MCTMT in Zone 1 (see instructions) ..... 1 ..... .00

2 START-UP NY net earnings subject to MCTMT in Zone 1 included in line 1 (see instructions)

A – Certificate number	B – Net earnings
2a <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
2b <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
2c <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
2d <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
2e <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00

3 Total of column B from additional Forms IT-6-SNY ..... 3 ..... .00

4 Total of column B, lines 2a through 2e and any amount from line 3 ..... 4 ..... .00

5 Subtract line 4 from line 1 ..... 5 ..... .00

Include the line 5 amount on Form IT-201, line 54a; or Form IT-203, line 52b.

6 Net earnings subject to MCTMT in Zone 2 (see instructions) ..... 6 ..... .00

7 START-UP NY net earnings subject to MCTMT in Zone 2 included in line 6 (see instructions)

A – Certificate number	B – Net earnings
7a <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
7b <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
7c <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
7d <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00
7e <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/> - <input type="text"/>	.00

8 Total of column B from additional Forms IT-6-SNY ..... 8 ..... .00

9 Total of column B, lines 7a through 7e and any amount from line 8 ..... 9 ..... .00

10 Subtract line 9 from line 6 ..... 10 ..... .00

Include the line 10 amount on Form IT-201, line 54b; or Form IT-203, line 52c, and submit this form.

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Even if the amounts on lines 5 and 10 are zero, you must still submit this form with your return (Form IT-201 or IT-203) to show the amount of net earnings from self-employment earned in the tax-free NY area within the MCTD.

## Instructions

### General information

For purposes of the MCTMT, the MCTD is divided into two zones:

- **Zone 1:** Includes the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island).
- **Zone 2:** Includes the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

Self-employed individuals (including partners) do not pay MCTMT on net earnings from self-employment attributable to an approved START-UP NY business located within the MCTD for up to 10 consecutive years. The exemption begins with the tax year your approved business locates in the tax-free NY area.

You must still report annual MCTMT information if your total net earnings from self-employment allocated to Zone 1 or Zone 2 (both inside and outside the tax-free NY area) exceed \$50,000 for the tax year. However, do not include your net earnings attributable to the tax-free NY area within Zone 1 or Zone 2 when you calculate your MCTMT liability.

**Example:** *Taxpayer A is a partner in two partnerships. Taxpayer A has total net earnings from self-employment within Zone 1 of \$100,000 (line 1); therefore, Taxpayer A is subject to the MCTMT. However, because \$60,000 (line 2) is from a partnership in the tax-free NY area within Zone 1, Taxpayer A will be able to exclude \$60,000 from the net earnings on which they will calculate their MCTMT. Therefore, Taxpayer A's net earnings used to calculate their MCTMT in Zone 1 is \$40,000 (line 5).*

**Married persons filing joint return:** if you both qualify to exclude START-UP NY earnings from the MCTMT, you must each complete your own Form IT-6-SNY.

You are not eligible for any START-UP NY tax benefits during any tax years that your business is suspended from the START-UP NY program.

### Specific instructions

**Line 1** – Enter your **total** net earnings from self-employment allocated to Zone 1 from **all sources** of income, including your START-UP NY businesses.

For how to determine *net earnings from self-employment*, see the instructions for Form IT-201, line 54a or Form IT-203, line 52b. In addition, if you carry on business both in and out of Zone 1, you must also complete Form IT-203-A, *Business Allocation Schedule*. Submit Form IT-203-A with your return.

**Line 2** – Enter the 14-digit certificate number from the START-UP NY certificate of eligibility and your net earnings from self-employment for each approved business in the START-UP NY program within the tax-free NY area that is within Zone 1 (include these amounts in line 1). Submit additional Forms IT-6-SNY if needed; complete only your name, Social Security number, and line 2 on each. Enter the totals from all additional forms on line 3.

**Line 6** – Enter your **total** net earnings from self-employment allocated to Zone 2 from **all sources** of income, including your START-UP NY businesses.

For how to determine *net earnings from self-employment*, see the instructions for Form IT-201, line 54b or Form IT-203, line 52c. In addition, if you carry on business both in and out of Zone 2, you must also complete Form IT-203-A, *Business Allocation Schedule*. Submit Form IT-203-A with your return.

**Line 7** – Enter the 14-digit certificate number from the START-UP NY certificate of eligibility and your net earnings from self-employment for each approved business in the START-UP NY program within the tax-free NY area that is within Zone 2 (include these amounts in line 6). Submit additional Forms IT-6-SNY if needed, complete only your name, Social Security number, and line 7 on each. Enter the totals from all additional forms on line 8.

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