CT-33-M

NEW YORK STATE 2024

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 (EIN)	File number	Business telephone number ( )		If you claim an overpayment, mark an **X** in the box ☐

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 *Business information* in Form CT-1.

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.)* **A** | Payment enclosed |

Computation of MCTD allocation percentage

Authorized 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	**1b**	
2	MCTD allocation percentage *(divide line 1b by line 1a)* ●	**2**	%

Life insurance corporations and unauthorized insurance corporations MCTD allocation percentage *(see instr.)*

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	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% (0.17))* ●	**12**	
13	MTA surcharge retaliatory tax credit *(see instructions)* ●	**13**	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	**14**	
15a, 15b, 16			
17	Total prepayments *(from line 45)*	**17**	
18a	Balance *(see instructions)* ●	**18a**	
18b	Additional amount *(see instructions)* ●	**18b**	
18c	Total before penalties and interest *(see instructions)* ●	**18c**	
19	Estimated tax penalty *(see instructions; 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 18c through 21 and enter here; enter the payment amount on line A above)*	**22**	

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Computation of MTA surcharge *(continued; see instructions)*

23a	Overpayment *(if line 14 is less than line 17, subtract line 14 from line 17; see instructions)* ...... ●	23a	
23b	Amount of overpayment previously credited to 2025 MFI *(see instructions)* .... ●	23b	
23c	Balance of overpayment available *(see instructions)* .... ●	23c	
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 23c)*	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	

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

For tax years before 2019, attach separate computation		A 2019	B 2020	C 2021	D 2022	E 2023
29	MTA surcharge payable *(see instructions)* **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 (0.9) of retaliatory taxes paid this year attributable to the 2019 MTA surcharge *(may not exceed line 31, column A; see instructions)* **32**					
33	Ninety percent (0.9) of retaliatory taxes paid this year attributable to the 2020 MTA surcharge *(may not exceed line 31, column B; see instr.)* **33**					
34	Ninety percent (0.9) of retaliatory taxes paid this year attributable to the 2021 MTA surcharge *(may not exceed line 31, column C; see instructions)* **34**					
35	Ninety percent (0.9) of retaliatory taxes paid this year attributable to the 2022 MTA surcharge *(may not exceed line 31, column D; see instructions)* **35**					
36	Ninety percent (0.9) of retaliatory taxes paid this year attributable to the 2023 MTA surcharge *(may not exceed line 31, column E; see instructions)* **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 from Form CT-300 *(see instructions)*	**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 *(see instructions)*	**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 *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*		Designee's phone number ( )
		Designee's email address		PIN

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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