



Department of Taxation and Finance

# 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 back.

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 (see instructions) ..... **1** ..... .00

2 START-UP NY net earnings subject to MCTMT 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 Form(s) 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, and submit this form.

**Even if the amount on line 5 is 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.**

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## Instructions

### General information

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 the MCTD (both inside and outside the tax-free NY area) exceed \$50,000 for the tax year. However, your net earnings attributable to the tax-free NY area within the MCTD are excluded from the computation of your MCTMT liability.

**Example:** *Taxpayer A is a partner in two partnerships. Taxpayer A has total net earnings from self-employment within the MCTD 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 the MCTD, Taxpayer A will be able to exclude \$60,000 from the net earnings on which they will compute their MCTMT. Therefore, Taxpayer A's net earnings used to compute their MCTMT 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 the MCTD from **all sources** of income, including your START-UP NY business(es).

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 the MCTD, 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 the MCTD (these amounts should be included in line 1). Submit additional Form(s) IT-6-SNY if needed, with only your name, social security number, and line 2 completed. Enter the totals from all additional forms on line 3.

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