



Certificate of Exemption from Partnership Estimated Metropolitan Commuter Transportation Mobility Tax Paid on Behalf of New York Nonresident Individual Partners

Do not send this certificate to the Tax Department (see instructions below).
Use this certificate for tax years 2014 and 2015; it will expire on February 1, 2016.

First name and middle initial	Last name	Social security number
Mailing address (number and street or rural route)		Telephone number ()
City, village, or post office	State	ZIP code
I certify that I will comply with the metropolitan commuter transportation mobility tax (MCTMT) estimated tax provisions and return filing requirements, to the extent that they apply to me, for tax years 2014 and 2015 (see instructions).		
Signature of nonresident individual partner		Date

Instructions

MCTMT estimated tax and filing requirements for New York nonresident individual partners

The metropolitan commuter transportation mobility tax (MCTMT) is imposed on self-employed individuals (including partners or members in partnerships, limited liability partnerships (LLPs) that are treated as partnerships, and limited liability companies (LLCs) that are treated as partnerships) engaging in business within the Metropolitan Commuter Transportation District (MCTD). The MCTD consists of New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island)), as well as the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

Hereafter, partners and members will be collectively referred to as partners. Partnerships, including LLPs and LLCs treated as partnerships, will be collectively referred to as partnerships.

If a partnership is doing business within the MCTD, each partner will be subject to the MCTMT based on his or her share of the partnership's net earnings from self-employment allocated to the MCTD if his or her total net earnings from self-employment allocated to the MCTD are more than \$50,000 for the tax year.

Please see TSB-M-09(1)MCTMT, *Metropolitan Commuter Transportation Mobility Tax*, and the instructions for Form MTA-6, *Metropolitan Commuter Transportation Mobility Tax Return*, for MCTMT filing and estimated tax requirements for partners in a partnership.

Who may file Form MTA-405-E

The Tax Law requires partnerships that do business within the MCTD to make estimated MCTMT payments on behalf of any New York nonresident individual partner subject to the MCTMT unless you, as a partner, meet one of the following automatic exceptions:

- The estimated MCTMT required to be paid for the tax year by the partnership on your behalf is \$300 or less. **Note:** While the partnership is not required to make estimated payments on your behalf because the MCTMT required to be paid is \$300 or less, you are still required to make individual estimated payments if you are liable for **any** amount of MCTMT.
- You have elected to be included on an authorized MCTMT group return.

If you do not meet either of the above exceptions, you may still claim exemption from this estimated tax provision by filing Form MTA-405-E with your partnership.

You qualify to claim exemption and file Form MTA-405-E by certifying that you will comply in your individual capacity with all the MCTMT estimated tax and return filing requirements, to the extent that they apply to you, for the years covered by this certificate.

If, after considering all your individual circumstances, you determine you are not required to pay estimated MCTMT or file an MCTMT return, you are considered in compliance with the MCTMT requirements and may file Form MTA-405-E.

You may be subject to penalties if you file this form and fail to comply with the MCTMT estimated tax and return filing requirements in your individual capacity.

How and when to claim exemption from estimated MCTMT

File this certificate (Form MTA-405-E) with your partnership as soon as you determine that you qualify. **Do not send this certificate to the Tax Department.**

This certificate expires on February 1, 2016. If you qualify to be exempt from any partnership estimated MCTMT provisions after that date, you must file a new Form MTA-405-E with your partnership.

Revocation of exemption by partner

You must notify your partnership within 10 days from the date you no longer expect to meet the conditions stated on Form MTA-405-E.

Instructions for partnerships

Keep this certificate with your records. Do not submit this certificate to the Tax Department.

Need help?



Visit our Web site at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Telephone assistance

MCT Mobility Tax Information Center: (518) 485-2392

To order MCTMT forms (518) 485-2392



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.