



Department of Taxation and Finance

# Mandatory First Installment (MFI) of Estimated Tax for Corporations

**CT-300**

For New York C corporations subject to tax under Article 9-A or Article 33, and  
corporations subject to tax under Article 9, sections 184, 184-a, 186-a, 186-c, and 186-e only

Employer identification number		File no.	Return type (required)	Tax year Beginning (mm-dd-yyyy)      Ending (mm-dd-yyyy)	
Business telephone number (      )	State or country of incorporation		Date of incorporation		MFI due date
Legal name of corporation					Foreign corporations: date began business in NYS
Mailing name (if different from legal name above) c/o					Date received (for Tax Department use only)
Mailing address number and street or PO Box					
City			State	ZIP code	

**Filing made easy:** File and pay electronically instead through *Online Services* at [www.tax.ny.gov](http://www.tax.ny.gov).

<b>A. Make payable to: <i>New York State Corporation Tax.</i></b> Enclose your payment. ( <i>Detach all check stubs; see instructions for details.</i> )	Payment enclosed	
	<b>A</b>	

## Computation of MFI (see instructions, Form CT-300-I, before completing this form)

	<b>A</b> New York State MFI		<b>B</b> MTA MFI	
1 Franchise, excise, or gross receipts tax from second preceding tax year	1			
2 First installment of estimated tax for the upcoming tax year	2			
3 MTA surcharge from second preceding tax year	3			
4 First installment of estimated MTA surcharge for the upcoming tax year	4			
5 Enter the total overpayments credited from prior periods (see instructions)	5			
6 Subtotal (in column A: subtract line 5 from line 2; in column B: subtract line 5 from line 4; do not enter less than 0)	6			
7 Total state and MTA MFI due (add line 6, columns A and B; enter here and payment amount on line A)	7			
<b>Note:</b> If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining (see instructions).				
8 Estimated overpayment remaining (in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than 0; see instr.)	8			

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

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

<b>Authorized person</b>	Printed name of authorized person		Signature of authorized person		Official title			
	E-mail address of authorized person		Telephone number (      )		Date			
<b>Paid preparer use only</b> (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	
	E-mail address of individual preparing this return			Preparer's NYTPRIN      or      Excl. code		Date		

See instructions for where to file.

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