



General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, § 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2026. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return ☐ AMND_RTIN_IND		All filers must enter tax period: beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT	
Employer identification number (EIN) EXT_TP_ID	File number FCC_CD/CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	If you claim an overpayment, mark an X in the box OVPMT_IND
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME	
Mailing address Care of (c/o) MAILING_NAME		State or country of incorporation STATE_INCORP_NAME	
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR		Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE
City MAIL_CITY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only DCMT_RCVD_DT

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-I, *Instructions for Form CT-3-M*.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A Payment enclosed REMIT_AMT PYMNT_AMT
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Computation of MTA surcharge

1a New York State franchise tax (see instructions)	• 1a CLMD_NYS_FRNCH_AMT	
1b Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions)	• 1b MIN_SUB_MTA_AMT	
1 Total New York State franchise tax (add lines 1a and 1b)	• 1 TOT_NYS_FRNCH_AMT	
2 MCTD apportionment percentage from line 83	• 2 MCTD_ALLOC_PCT	%
3 Apportioned franchise tax (multiply line 1 by line 2)	• 3 ALLOC_FRNCH_AMT	
4 MTA surcharge (multiply line 3 by 30% [0.30])	• 4 MTA_SRCHRG_AMT	
5a, 5b, 6		
7 Total prepayments from line 92	• 7 PREPAY_AMT	
8a Underpayment (subtract line 7 from line 4)	• 8a BALANCE_AMT	
8b Additional amount for 2027 MFI (see instructions)	• 8b ADD_MFI_AMT	
8c Total of lines 8a and 8b	• 8c INCR_BAL_AMT	
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • ☐ CT222_IND	• 9 PENALTY_AMT	
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	• 10 INT_LATE_PAY_AMT	
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	• 11 LATE_FIL_AMT	
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	• 12 BAL_DUE_AMT	
13a Excess prepayments (subtract line 4 from line 7)	• 13a XS_PREPAY_AMT	
13b Amount previously credited to 2027 MFI (see instructions)	• 13b PR_CR_MFI_AMT	
13c Overpayment (subtract line 13b from line 13a)	• 13c OVPMT_AMT	
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	• 14 OVRPMT_CR_NY_AMT	
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	• 15 OVRPMT_CR_MTA_AMT	
16 Amount of overpayment to be refunded (see instructions)	• 16 RFND_AMT	

Schedule A – Computation of MCTD apportionment percentage (see instructions)

Average value of property (see instructions)		A MCTD	B New York State
17 Real estate owned (see instructions)	17	MTA_RE_OWN_MTA_AMT	MTA_RE_OWN_NYS_AMT
18 Real estate rented (see instructions)	18	MTA_RE_RNT_MTA_AMT	MTA_RE_RNT_NYS_AMT
19 Inventories owned	19	MTA_INVENT_MTA_AMT	MTA_INVENT_NYS_AMT
20 Tangible personal property owned (see instructions)	20	MTA_TP_OWN_MTA_AMT	MTA_TP_OWN_NYS_AMT
21 Tangible personal property rented (see instructions)	21	MTA_TP_RNT_MTA_AMT	MTA_TP_RNT_NYS_AMT
22 Total (add lines 17 through 21 in columns A and B)	• 22	MTA_PROP_MTA_AMT	MTA_PROP_NYS_AMT
23 MCTD property factor (divide line 22, column A, by line 22, column B)	• 23	MTA_PROP_PCT	%

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Receipts from: (see instructions for lines 24 through 77)		A MCTD	B New York State
§ 210-A(2)			
24 Sales of tangible personal property	24	MTA_SALE_MTA_AMT	MTA_SALE_NYS_AMT
25 Sales of electricity	25	MTA_ELC_MTA_AMT	MTA_ELC_NYS_AMT
26 Net gains from sales of real property	26	MTA_RP_MTA_AMT	MTA_RP_NYS_AMT
§ 210-A(3)			
27 Rentals of real and tangible personal property	27	MTA_RNT_MTA_AMT	MTA_RNT_NYS_AMT
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28	MTA_ROYAL_MTA_AMT	MTA_ROYAL_NYS_AMT
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29	MTA_TV_MTA_AMT	MTA_TV_NYS_AMT
§ 210-A(4)			
30 Sale, licensing, rental, or granting access to digital products and digital services	30	MTA_DGTL_MTA_AMT	MTA_DGTL_NYS_AMT
§ 210-A(5)(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			FIXED_PCT_IND
31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)			31
§ 210-A(5)(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)			
§ 210-A(5)(a)(2)(A)			
32 Interest from loans secured by real property	32	MTA_INTLN_MTA_AMT	MTA_INTLN_NYS_AMT
33 Net gains from sales of loans secured by real property	33	MTA_GAIN_MTA_AMT	MTA_GAIN_NYS_AMT
34 Interest from loans not secured by real property (QFI ☐)... LOSS_N_RP_IND	34	MTA_GAIN_N_MTA_AMT	MTA_GAIN_N_NYS_AMT
35 Net gains from sales of loans not secured by real property (QFI ☐).. GAIN_N_RP_IND	35	MTA_GAIN_N_MTA_AMT	MTA_GAIN_N_NYS_AMT
§ 210-A(5)(a)(2)(B) (QFI ☐)... INT_FED_ALL_IND			
36 Interest from federal debt.....	36	MTA_DEBT_MTA_AMT	MTA_DEBT_NYS_AMT
37			
38 Interest from NYS and its political subdivisions debt	38	MTA_INT_NY_MTA_AMT	MTA_INT_NY_NYS_AMT
39 Net gains from federal, NYS, and NYS political subdivisions debt	39	MTA_SUBDV_MTA_AMT	MTA_SUBDV_NYS_AMT
40 Interest from other states and their political subdivisions debt	40	MTA_OTH_MTA_AMT	MTA_OTH_NYS_AMT
41 Net gains from other states and their political subdivisions debt	41	MTA_NG_OTH_MTA_AMT	MTA_NG_OTH_NYS_AMT
§ 210-A(5)(a)(2)(C) (QFI ☐)... INT_GOV_IND			
42 Interest from asset-backed securities and other government agency debt	42	MTA_SCTT_MTA_AMT	MTA_SCTT_NYS_AMT
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43	MTA_NG_GOV_MTA_AMT	MTA_NG_GOV_NYS_AMT
44 Net gains from all other asset-backed securities	44	MTA_OTHSCCT_MTA_AMT	MTA_OTHSCCT_NYS_AMT
§ 210-A(5)(a)(2)(D) (QFI ☐)... INT_BOND_IND			
45 Interest from corporate bonds	45	MTA_CBOND_MTA_AMT	MTA_CBOND_NYS_AMT
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46	MTA_BOND_MTA_AMT	MTA_BOND_NYS_AMT
47 Net gains from other corporate bonds	47	MTA_CORP_MTA_AMT	MTA_CORP_NYS_AMT
§ 210-A(5)(a)(2)(E)			
48 Net interest from reverse repurchase and securities borrowing agreements	48	MTA_NI_PCH_MTA_AMT	MTA_NI_PCH_NYS_AMT
§ 210-A(5)(a)(2)(F)			
49 Net interest from federal funds	49	MTA_NI_FED_MTA_AMT	MTA_NI_FED_NYS_AMT
§ 210-A(5)(a)(2)(I) (QFI ☐)... INT_SALES_IND			
50 Net income from sales of commodities	50	MTA_NT_SLE_MTA_AMT	MTA_NT_SLE_NYS_AMT
§ 210-A(5)(a)(2)(J) (QFI ☐)... MKT_GAIN_IND			
51 Marked to market net gains	51	MTA_MKT_NG_MTA_AMT	MTA_MKT_NG_NYS_AMT
§ 210-A(5)(a)(2)(H) (QFI ☐)... INT_OTH_IND			
210-A(5)(a)(2)(G) (QFI ☐)... OTH_INT_IND			
52 Interest from other financial instruments	52	MTA_OTHINC_MTA_AMT	MTA_OTHINC_NYS_AMT
53 Net gains and other income from other financial instruments	53	MTA_NG_FIN_MTA_AMT	MTA_NG_FIN_NYS_AMT



Receipts from: (continued)		A MCTD	B New York State
§ 210-A(5)(b)			
54 Brokerage commissions	54	MTA_CMSN_MTA_AMT	MTA_CMSN_NYS_AMT
55 Margin interest earned on behalf of brokerage accounts	55	MTA_BRKG_MTA_AMT	MTA_BRKG_NYS_AMT
56 Fees for advisory services for underwriting or management of underwriting	56	MTA_ADVR_MTA_AMT	MTA_ADVR_NYS_AMT
57 Receipts from primary spread of selling concessions	57	MTA_CSSN_MTA_AMT	MTA_CSSN_NYS_AMT
58 Receipts from account maintenance fees	58	MTA_ACCT_MTA_AMT	MTA_ACCT_NYS_AMT
59 Fees for management or advisory services	59	MTA_MGMT_MTA_AMT	MTA_MGMT_NYS_AMT
60 Interest from an affiliated corporation	60	MTA_AFF_CT_MTA_AMT	MTA_AFF_CT_NYS_AMT
§ 210-A(5)(c)			
61 Interest, fees, and penalties from credit cards	61	MTA_INT_CC_MTA_AMT	MTA_INT_CC_NYS_AMT
62 Service charges and fees from credit cards	62	MTA_CHRG_MTA_AMT	MTA_CHRG_NYS_AMT
63 Receipts from merchant discounts	63	MTA_MERCH_MTA_AMT	MTA_MERCH_NYS_AMT
64 Receipts from credit card authorizations and settlement processing	64	MTA_CRCD_MTA_AMT	MTA_CRCD_NYS_AMT
65 Other credit card processing receipts	65	MTA_OTH_CC_MTA_AMT	MTA_OTH_CC_NYS_AMT
§ 210-A(5)(d)			
66 Receipts from certain services to regulated investment companies	66	MTA_INV_CO_MTA_AMT	MTA_INV_CO_NYS_AMT
§ 210-A(5-a)			
67 Net CFC tested income	67		
§ 210-A(6)			
68 Receipts from railroad, trucking, and omnibus business	68	MTA_RAILRD_MTA_AMT	MTA_RAILRD_NYS_AMT
§ 210-A(6-a)			
69 Receipts from the operation of vessels	69	MTA_OPR_MTA_AMT	MTA_OPR_NYS_AMT
§ 210-A(7)			
70 Receipts from air freight forwarding	70	MTA_FRFW_MTA_AMT	MTA_FRFW_NYS_AMT
71 Receipts from other aviation services	71	MTA_AVTN_MTA_AMT	MTA_AVTN_NYS_AMT
§ 210-A(8)			
72 Receipts from advertising in newspapers or periodicals	72	MTA_NEWSPR_MTA_AMT	MTA_NEWSPR_NYS_AMT
72a Receipts from advertising on other physical media	72a	MTA_OTHYPYS_MTA_AMT	MTA_OTHYPYS_NYS_AMT
73 Receipts from advertising on television or radio	73	MTA_TELVSN_MTA_AMT	MTA_TELVSN_NYS_AMT
74 Receipts from advertising via internet	74	MTA_ADVRT_MTA_AMT	MTA_ADVRT_NYS_AMT
74a Receipts from advertising or marketing services	74a	MTA_MKT_MTA_AMT	MTA_MKT_NYS_AMT
§ 210-A(9)			
75 Receipts from transportation or transmission of gas through pipes	75	MTA_TRANS_MTA_AMT	MTA_TRANS_NYS_AMT
§ 210-A(10)			
76 Receipts from other services/activities not specified	76	MTA_ACTY_MTA_AMT	MTA_ACTY_NYS_AMT
§ 210-A(11)			
77 Discretionary adjustments	77	MTA_DSCR_MTA_AMT	MTA_DSCR_NYS_AMT
78 Total (add lines 24 through 77 in columns A and B)	78	MTA_RCPTS_MTA_AMT	MTA_RCPTS_NYS_AMT
79 MCTD receipts factor (divide line 78, column A, by line 78, column B)	79	MTA_RCPTS_PCT	%
Payroll		A MCTD	B New York State
80 Wages and other compensation of employees except general executive officers.....	80	MTA_WG_MTA_AMT	MTA_WG_NYS_AMT
81 MCTD payroll factor (divide line 80, column A, by line 80, column B)	81	MTA_WG_PCT	%
82 Total MCTD factors (add lines 23, 79, and 81)	82	MTA_TOT_MTA_PCT	%
83 MCTD apportionment percentage (Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)	83	MTA_ALLOC_PCT	%



Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
84	Mandatory first installment from Form CT-300 (see instructions)	84	INSTALL_A_DT REQ_INSTALL_A_AMT
85	Second installment from Form CT-400	85	INSTALL_B_DT REQ_INSTALL_B_AMT
86	Third installment from Form CT-400	86	INSTALL_C_DT REQ_INSTALL_C_AMT
87	Fourth installment from Form CT-400	87	INSTALL_D_DT REQ_INSTALL_D_AMT
88	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	88	EXTN_PYMT_DT REQ_EXTN_PYMT_AMT
89	Overpayment credited from prior years (see instructions)	89	OVPMT_PRR_AMT
90	Add lines 84 through 89	90	PREPAY_B4_CR_AMT
91	Overpayment credited from Form CT- CT_FORM_TYPE Period CRD_FROM_PRD_DATE 	91	PREPAY_CR_AMT
92	Total prepayments (add lines 90 and 91; enter here and on line 7)	92	Same as Line 7

Third – party designee (see instructions)	☐ Yes ☐ No ☐ THRD_PRTY_DSGN_IND		Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Designee's email address THRD_PRTY_EMAIL_ADR			PIN THRD_PRTY_PIN_NMBR

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 AUTHOFCR_FRST_NAME AUTHOFCR_LAST_NAME		Signature of authorized person		Official title AUTHOFCR_TITL_DESC
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFCR_SGN_DT
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FIRM_NAME		Firm's EIN PAID_PREPARER_ID		Preparer's PTIN or SSN PREP_SSN_NMBR
	Signature of individual preparing this return		Address PREP_LN_1_ADR PREP_LN_2_ADR	City PREP_CTY_ADR	State PREP_ST_ADR
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN or TX_PREP_RGST_ID		Excl. code EXCL_CD

See instructions for where to file.

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