



# Instructions for Form MTA-6

## Metropolitan Commuter Transportation Mobility Tax Return

### For Self-Employed Individuals (including partners)

# MTA-6-I

### General information

Beginning January 1, 2009, 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.

In addition, the MCTMT is imposed on certain employers doing business in the MCTD. For more information, see the instructions for Form MTA-305, *Employer's Quarterly Metropolitan Commuter Transportation Mobility Tax Return*.

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.

The MCTMT is imposed at a rate of .34% (.0034) of an individual's net earnings from self-employment allocated to the MCTD. However, if the individual's net earnings from self-employment allocated to the MCTD are \$10,000 or less for the tax year, no tax is due. For tax year 2009, an individual's MCTMT liability is based on ten-twelfths of his or her net earnings from self-employment allocated to the MCTD.

**No exemptions** from tax specified in any other New York State law apply to this tax. Also, no tax credit(s) may be used to offset the MCTMT.

**Web file** — Individuals can electronically file their MCTMT return and submit payment via ACH debit, through the Online Tax Center (at [www.nystax.gov](http://www.nystax.gov)). Benefits of this filing method include secure online filing and immediate data transmittal and confirmation.

### Who must file

You must file a MCTMT return if:

- your net earnings from self-employment allocated to the MCTD exceed \$10,000 for the tax year. (The \$10,000 threshold must be computed on an individual basis, even if you file a joint personal income tax return.)
- you want to claim a refund of any MCTMT paid by you or on your behalf.

### When to file

If you are a calendar-year filer, your MCTMT return for tax year 2009 is due by **April 30, 2010**. If you file on a fiscal-year basis, your annual return is due on or before the 30th day of the fourth month following the close of your tax year. When the due date falls on a Saturday, Sunday, or legal holiday, you may file on the next business day.

**Extension** — If you cannot file your return by the due date, you may request a six-month extension of time to file online through the *Online Tax Center* on our Web site (at [www.nystax.gov](http://www.nystax.gov)) or by filing Form MTA-7, *Application for Automatic Six-Month Extension of Time to File a Metropolitan Commuter Transportation Mobility Tax Return*, on or before the return due date. Any balance of MCTMT due must be paid in full with your extension request.

### Amending Form MTA-6 information

To amend a previously filed Form MTA-6 for the same period, complete a new Form MTA-6 and mark an **X** in the *Amended return* box on the front of the form. You must complete the entire return, correct the appropriate lines with the new information, and recompute your MCTMT liability.

**Federal audit changes** — If the Internal Revenue Service (IRS) makes a change to any item used in calculating net earnings from self-employment allocated to the MCTD reported on the original return, you must report this change to the New York State Tax Department within 90 days after the final determination of the change by filing an amended Form MTA-6.

### Penalties and interest

MCTMT returns filed and/or tax paid after the due date are subject to penalties and interest. These penalties may include: underpayment of estimated MCTMT, late filing penalty, late payment penalty, failure to file penalty, and others.

Interest will be charged on any MCTMT that is not remitted on or before the payment due date.

### Completing Form MTA-6

This return is designed to be read by information processing equipment. To assist, please be sure to send us original forms (not photocopies). Boxes are printed on the forms to guide your entries and to promote accuracy. When entering information, please print with a black pen or type in the box or space the number (0-9) or letter (A-Z). Do not enter dollar signs, commas, decimal points, or any other punctuation or symbols (minus signs, parentheses, etc.). Write the number(s) like this:

1	2	3	4	5	6	7	8	9	0	X
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Be careful not to touch any box line. Leave blank any box or space that does not apply to you.

### Specific instructions

Enter your first name and middle initial, last name, mailing address including ZIP code, and your social security number.

**Foreign addresses** — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

**Address change** — If you need to update your personal income tax and MCTMT address, enter your new mailing address for personal income tax and MCTMT in the appropriate area on Form MTA-6, and mark an **X** in the *Address change* box. **Do not** mark an **X** in this box if your address is new since your last filing but was already updated on your personal income tax return.

**Amended return** — If you are filing an amended return, mark an **X** in the *Amended return* box on the front of the return. Complete the entire return using the corrected information.

**Special condition codes** — If you qualify for one or more of the special conditions on page 2, enter the specified 2-digit code(s) in the boxes indicated.

**Code C7 Combat zone** — Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

**Code K2 Killed in action (KIA)** — Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

**Code E3 Out of the country** — Enter this code if you qualify for an automatic two-month extension of time to file your MCTMT return because you are out of the country.

**Code E4 Nonresident aliens** — Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your 2009 federal income tax return on or before June 15, 2010. The filing deadline for your MCTMT return is also June 15, 2010.

**Code E5 Extension of time to file beyond six months** — Enter this code if you qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also attach a copy of the letter you sent to the IRS to request additional time to file.

## Line instructions

**Line 1** — Use Worksheet 1, *Net earnings from self-employment allocated to the MCTD*, on page 4, to determine your net earnings from self-employment allocated to the MCTD.

**Line 3** — Enter the total of:

- your 2009 estimated MCTMT payments (include your last installment even if paid in 2010); include any payments made on your behalf by a partnership from Form IT-204-IP, line O; **and**
- any amount you paid with Form MTA-7.

Do not include any amounts you paid for estimated personal income tax.

**Amended return filers** — Make the following adjustments to the amount reported on line 3 of the previously filed Form MTA-6 you are amending:

1. Add any amount paid with your original return as reported on your original Form MTA-6, line 4. If you paid additional amounts since your original return was filed, also include these payments on line 3. If you did not pay the entire amount due shown on your original return, enter the actual amount that was paid. **Do not include payments of interest or penalties.**
2. Subtract any overpayment shown on line 6 of your original Form MTA-6. If the overpayment claimed on your original return was previously adjusted by the Tax Department, subtract the adjusted overpayment amount. **Do not include interest you received on any refund.**

**Line 4** — Enter the amount of MCTMT you owe **plus any estimated MCTMT penalty** you owe (see line 5 instructions). To avoid other penalties and interest, pay any MCTMT you owe by April 30, 2010. Make your check or money order payable in U.S. funds to **Commissioner of Taxation and Finance** for the total payment due and write your social security number and **2009 MTA-6** on it. **Do not send cash.**

**Fee for payments returned by banks** — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Line 5** — You may owe a penalty if:

- line 4 represents more than 10% of the MCTMT shown on line 2 of your 2009 return; **or**
- you underpaid your estimated MCTMT for any payment period.

For more information, see the instructions for Form MTA-9, *Underpayment of Estimated Metropolitan Commuter Transportation Mobility Tax*.

If you owe an estimated MCTMT penalty, enter the penalty amount on line 5. Also add the same amount to any MCTMT amount due and enter the total on line 4. (It is possible for you to owe an estimated MCTMT penalty **and** also be due a refund. In that case, subtract the estimated MCTMT penalty from the overpayment and enter the result on line 6.) **Do not include any other penalty or interest amounts on line 5.** Be sure to attach Form MTA-9 to your return.

**Line 7** — To request a refund of the amount on line 6, mark an **X** in box 7a. To request a credit to your 2010 estimated MCTMT, mark an **X** in box 7b.

The Tax Department will keep all or part of any overpayment (refund) you report on line 6 if you have outstanding liabilities.

## Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss this 2009 tax return with the New York State Tax Department?

If *No*, mark an **X** in the *No* box.

If *Yes*, mark an **X** in the *Yes* box.

Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); **and**
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The authorization will end automatically one year after the later of the return due date (including any extension) or the date you filed your 2009 tax return.

**Paid preparer's responsibilities** — Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

**Your signature**

In the spaces provided at the bottom of the page, sign and date your original return and enter your occupation. We cannot process unsigned returns. Keep your signature within the space provided.

Keep a copy of your completed and signed return for your records.

**Where to file**

Mail your return to:

**MCTMT PROCESSING CENTER  
PO BOX 4135  
BINGHAMTON NY 13902-4135**

**Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on this page for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMorgan Chase, MCTMT Processing Center — 6, 33 Lewis Road, Binghamton NY 13905-1040.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

**Need help?**

**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are  
available 24 hours a day,  
7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to  
5:00 P.M. (eastern time), Monday through Friday.  
**MCT Mobility Tax Information Center:** (518) 485-2392  
In-state callers without free long distance: 1 866 579-2498  
To order MCTMT forms: (518) 485-2392  
In-state callers without free long distance: 1 866 579-2498



**Text Telephone (TTY) Hotline** (for persons with hearing  
and speech disabilities using a TTY): If you have  
access to a TTY, contact us at 1 800 634-2110.  
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.



**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.

(continued)

**Worksheet 1**

**Net earnings from self-employment allocated to the MCTD**

1. Net earnings from self-employment ( <i>see instructions</i> ) .....	1. _____
2. Amount of partnership K-1 income included on line 1 .....	2. _____
3. Net earnings from self-employment from partnership K-1 income allocated to the MCTD ( <i>see instructions</i> ) .....	3. _____
4. Subtract line 2 ( <i>if any</i> ) from line 1 .....	4. _____
5. Line 4 amount allocated to the MCTD ( <i>see instructions</i> ) .....	5. _____
6. Add lines 3 and 5 ( <i>see instructions</i> ) .....	6. _____
7. Divide line 6 by twelve .....	7. _____
8. Multiply line 7 by ten; enter the result here and on line 1 of Form MTA-6 .....	8. _____

**Instructions for Worksheet 1**

**Line 1** — Enter your net earnings from self-employment for 2009 as defined under IRC section 1402(a). Generally, this is the amount reported on federal Form 1040, Schedule SE, Section A, line 4, or Section B, line 6, depending on which section you are required to complete.

If your net earnings from self-employment are not subject to federal self-employment tax (for example, nonresident aliens), use federal Schedule SE (Form 1040) to compute your net earnings from self-employment as if they were subject to the tax.

**Lines 2 through 5**

Your net earnings from self-employment must be allocated to the MCTD based on the business activity carried on in the MCTD. *Business activity* is carried on in the MCTD if an individual has, maintains, operates, or occupies desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place located in the MCTD where his or her business matters are systematically and regularly carried on. Similarly, business activity is carried on outside of the MCTD if the individual has, maintains, operates, or occupies desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place located outside the MCTD where his or her business matters are systematically and regularly carried on.

**Line 3** — Partners will receive their net earnings from self-employment allocated to the MCTD from the partnership. Enter the amount from Form IT-204-IP, *New York Partner's Schedule K-1*, line 29b on line 3 of the worksheet. If you are reporting income from a 2008 Form IT-204-IP (because your partnership is a fiscal filer) you must contact the partnership to obtain this figure.

**Line 5** — If all of your business activity is carried on inside the MCTD, all of your net earnings from self-employment are allocated

to the MCTD. Enter the amount from line 4 on line 5. If your net earnings from self-employment are from business activity both inside and outside of the MCTD, you must use one of the following methods to allocate your net earnings to the MCTD:

- **Books and records** — If you keep books and records that fairly and equitably show net earnings from self-employment from business activity within the MCTD, you may compute the part to be allocated to the MCTD from these books and records. Enter this amount on line 5 of Worksheet 1 above.
- **Business allocation percentage** — If the net earnings from self-employment allocated to the MCTD cannot be determined from the books and records, use the business allocation percentage formula in Worksheet 2, *Business allocation percentage*, on page 5. If the business allocation percentage method does not fairly and equitably reflect your net earnings from self-employment allocated to the MCTD, you may use an authorized alternate allocation method. You must attach a detailed explanation of the authorized alternate method used to determine your net earnings from self-employment allocated to the MCTD. Enter the amount from line 10 of Worksheet 2, or the amount calculated using an authorized alternate allocation method, on line 5 of Worksheet 1 above.

**Line 6** — If your net earnings from self-employment do not exceed \$10,000 for the tax year, no tax is due for the MCTMT. You should complete this form only if you want to claim an overpayment of MCTMT resulting from estimated MCTMT payments made by you or on your behalf.

**Lines 7 and 8** — For tax year 2009, your MCTMT liability is computed using ten-twelfths of your total net earnings from self-employment allocated to the MCTD.

**Worksheet 2**  
**Business allocation percentage**

**Allocation of net earnings from self-employment to the MCTD** (see instructions below)

Use this worksheet only if your business is carried on both in and out of the MCTD. **Do not** include any net earnings from self-employment from a partnership on this worksheet. See the instructions for Worksheet 1, line 3, on page 4.

Items used as factors		Column 1 Totals in and out of MCTD	Column 2 MCTD amounts	Column 3 Percent Column 2 is of Column 1
Property percentage	1 Real property owned .....	1.		
	2 Real property rented from others .....	2.		
	3 Tangible personal property owned .....	3.		
	4 Property percentage (add lines 1, 2, and 3; see instructions) .....	4.		%
5 Payroll percentage (see instructions) .....	5.			%
6 Gross income percentage (see instructions) .....	6.			%
7 Total of percentages (add lines 4, 5, and 6, Column 3) .....			7.	%
8 Business allocation percentage (divide total percentages on line 7 by three or by actual number of percentages if less than three) .....			8.	%
9 Net earnings from self-employment to be allocated (see instructions) .....			9.	
10 Allocated net earnings from self-employment (see instructions) .....			10.	

**Instructions for Worksheet 2**

**Lines 1, 2, and 3** — Compute the average value of real and tangible personal property connected with your net earnings from self-employment by completing lines 1, 2, and 3.

**Line 1**— Enter in Column 1 the average value of all real property you own that is connected with net earnings from self-employment. Enter in Column 2 the average value of this real property located in the MCTD. To determine the average value of the property, add its adjusted basis at the beginning of the tax year to its adjusted basis at the end of the tax year, and divide the result by two.

**Line 2** — Enter in Column 1 the value of all real property you rented that is connected with net earnings from self-employment. Enter in Column 2 the value of this rented real property that is located in the MCTD.

The fair market value of rented real property included on line 2 is eight times the gross rent payable during the tax year for which the return is filed. Gross rent includes:

- any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
- any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; **and**
- a portion of the cost of any improvement to real property made by you or on your behalf that reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by you or on your behalf, the value of the building is determined the same way as if you owned it.

**Line 3** — Enter in Column 1 the average value of all tangible personal property you own that is connected with net earnings from self-employment. Enter in Column 2 the average value of this tangible personal property that is located in the MCTD.

**Line 4** — Add lines 1, 2, and 3 in Columns 1 and 2 and enter the total on line 4. Divide the Column 2 total by the Column 1 total and round the result to the fourth decimal place. For example, if the total in Column 1 is \$15,000 and the total in Column 2 is \$10,000, divide \$10,000 by \$15,000 and enter the result (0.6667) as a percentage (66.67%) in Column 3.

**Line 5** — Enter the total of the wages, salaries, and other personal service compensation paid to your employees in connection with your net earnings from self-employment derived from a trade,

business, or profession carried on in the MCTD. Do not include payments to independent contractors or independent sales agents.

Enter in Column 1 the total compensation paid to your employees during the tax year in connection with your net earnings from self-employment carried on both in and out of the MCTD. Enter in Column 2 the amount paid in connection with operations carried on in the MCTD.

The compensation paid to an employee is considered to be connected with operations carried on in the MCTD if the employee works or travels out of an office or other place of business located in the MCTD.

Divide the Column 2 total by the Column 1 total. Round the result to the fourth decimal place and enter it as a percentage in Column 3.

**Line 6** — Enter in Column 1 the total gross sales made or charges for services performed by you or your employees, agents, agencies, or independent contractors of the business in and out of the MCTD. Enter in Column 2 the part of the total gross sales or charges that represents sales made, or services performed, by or through an agency in the MCTD. This includes sales made or services performed by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the business (or its agencies) located in the MCTD.

**Special rule for real estate:** Income and deductions from the rental of real property and gain or loss from the sale, exchange, or other disposition of real property are not subject to allocation. They are considered to be entirely derived from or connected with the place in which the property is located.

Divide the Column 2 total by the Column 1 total. Round the result to the fourth decimal place and enter it as a percentage in Column 3.

**Line 8** — Divide the amount on line 7 by three (or by the actual number of percentages if less than three). Round the result to the fourth decimal place and enter it as a percentage.

**Line 9** — Enter your net earnings from self-employment from line 4 of Worksheet 1, *Net earnings from self-employment allocated to the MCTD*, on page 4.

**Line 10** — Multiply line 9 by line 8; enter here and on line 5 of Worksheet 1.