



CT-3-M

Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. 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 <input type="checkbox"/>		All filers must enter tax period: beginning <input type="text"/>		ending <input type="text"/>
Employer identification number (EIN)	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation			Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)
City	State	ZIP code	Date of incorporation	
			Foreign corporations: date began business in NYS	

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

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	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	<input type="checkbox"/>

Computation of MTA surcharge

1 New York State franchise tax (see instructions)	•	1		
2 MCTD apportionment percentage from line 82	•	2	%	
3 Apportioned franchise tax (multiply line 1 by line 2)	•	3		
4 MTA surcharge (multiply line 3 by 28.3% (.283))	•	4		
5a				
5b				
6				
7 Total prepayments from line 91	•	7		
8a Underpayment (subtract line 7 from line 4)	•	8a		
8b Additional amount for 2018 MFI (see instructions)	•	8b		
8c Balance due (add lines 8a and 8b)	•	8c		
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	9		
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	•	10		
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	•	11		
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	•	12		
13a Excess prepayments (subtract line 4 from line 7)	•	13a		
13b Amount previously credited to 2018 MFI (see instructions)	•	13b		
13c Overpayment (subtract line 13b from line 13a)	•	13c		
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	•	14		
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	•	15		
16 Amount of overpayment to be refunded (see instructions)	•	16		

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			
18 Real estate rented (see instructions)	18			
19 Inventories owned	19			
20 Tangible personal property owned (see instructions)	20			
21 Tangible personal property rented (see instructions)	21			
22 Total (add lines 17 through 21 in columns A and B)	• 22			
23 MCTD property factor (divide line 22, column A, by line 22, column B)	• 23			%

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Receipts from: (see instructions for lines 24 through 76)		A MCTD	B New York State
Section 210-A.2			
24 Sales of tangible personal property	24		
25 Sales of electricity	25		
26 Net gains from sales of real property	26		
Section 210-A.3			
27 Rentals of real and tangible personal property	27		
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28		
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29		
Section 210-A.4			
30 Sale, licensing, or granting access to digital products	30		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
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, line 8 instructions)			<input type="checkbox"/> 31
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I line 8 instructions)			
Section 210-A.5(a)(2)(A)			
32 Interest from loans secured by real property	32		
33 Net gains from sales of loans secured by real property	33		
34 Interest from loans not secured by real property (QFI <input type="checkbox"/>)	34		
35 Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	35		
Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)			
36 Interest from federal debt	36		
37			
38 Interest from NYS and its political subdivisions debt	38		
39 Net gains from federal, NYS, and NYS political subdivisions debt	39		
40 Interest from other states and their political subdivisions debt	40		
41 Net gains from other states and their political subdivisions debt	41		
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)			
42 Interest from asset-backed securities and other government agency debt	42		
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43		
44 Net gains from all other asset-backed securities	44		
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)			
45 Interest from corporate bonds	45		
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46		
47 Net gains from other corporate bonds	47		
Section 210-A.5(a)(2)(E)			
48 Net interest from reverse repurchase and securities borrowing agreements	48		
Section 210-A.5(a)(2)(F)			
49 Net interest from federal funds	49		
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)			
50 Net income from sales of physical commodities	50		
Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)			
51 Marked to market net gains	51		
Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI <input type="checkbox"/>)			
52 Interest from other financial instruments	52		
53 Net gains and other income from other financial instruments	53		



Receipts from: <i>(continued)</i>		A MCTD		B New York State	
Section 210-A.5(b)					
54	Brokerage commissions	54			
55	Margin interest earned on behalf of brokerage accounts	55			
56	Fees for advisory services for underwriting or management of underwriting	56			
57	Receipts from primary spread of selling concessions	57			
58	Receipts from account maintenance fees	58			
59	Fees for management or advisory services	59			
60	Interest from an affiliated corporation	60			
Section 210-A.5(c)					
61	Interest, fees, and penalties from credit cards	61			
62	Service charges and fees from credit cards	62			
63	Receipts from merchant discounts	63			
64	Receipts from credit card authorizations and settlement processing	64			
65	Other credit card processing receipts	65			
Section 210-A.5(d)					
66	Receipts from certain services to investment companies	66			
Section 210-A.6					
67	Receipts from railroad and trucking business	67			
Section 210-A.6-a					
68	Receipts from the operation of vessels	68			
Section 210-A.7					
69	Receipts from air freight forwarding	69			
70	Receipts from other aviation services	70			
Section 210-A.8					
71	Advertising in newspapers or periodicals	71			
72	Advertising on television or radio	72			
73	Advertising via other means	73			
Section 210-A.9					
74	Transportation or transmission of gas through pipes	74			
Section 210-A.10					
75	Receipts from other services/activities not specified	75			
Section 210-A.11					
76	Discretionary adjustments	76			
77	Total <i>(add lines 24 through 76 in columns A and B)</i>	77			
78	MCTD receipts factor <i>(divide line 77, column A, by line 77, column B)</i>			78	%
Payroll					
79	Wages and other compensation of employees except general executive officers.....	79			
80	MCTD payroll factor <i>(divide line 79, column A, by line 79, column B)</i>			80	%
81	Total MCTD factors <i>(add lines 23, 78, and 80)</i>			81	%
82	MCTD apportionment percentage <i>(Divide line 81 by three; if a factor is missing, see instructions. Enter here and on line 2.)</i>			82	%

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Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
83	Mandatory first installment from Form CT-300 (see instructions)	83	
84	Second installment from Form CT-400	84	
85	Third installment from Form CT-400	85	
86	Fourth installment from Form CT-400	86	
87	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	87	
88	Overpayment credited from prior years (see instructions)	88	
89	Add lines 83 through 88	89	
90	Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/>	90	
91	Total prepayments (add lines 89 and 90; enter here and on line 7)	91	

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

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	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date
Paid preparer use only (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.

