



# 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, 2019. 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.

|  |             |  |   |   |
|--|-------------|--|---|---|
| <b>Amended return</b> <input type="checkbox"/>   |             | <b>All filers must enter tax period:</b> beginning |   | ending                                      |
| Employer identification number (EIN)   | File number | Business telephone number<br>( )                   | If you claim an overpayment, mark an <b>X</b> in the box <input type="checkbox"/> |   |
| Legal name of corporation  |             |  | Trade name/DBA  |   |
| Mailing name (if different from legal name above)<br>c/o<br>Number and street or PO box<br>City State ZIP code |             |  | State or country of incorporation   | Date received (for Tax Department use only) |
|  |             |  | 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*.

|   |                  |
|---|------------------|
| <b>A.</b> Pay amount shown on line 12. Make payable to: <b>New York State Corporation Tax</b> | Payment enclosed |
| Attach your payment here. Detach all check stubs. (See instructions for details.)             | <b>A</b>         |

## Computation of MTA surcharge

|   |   |            |   |  |
|---|---|------------|---|--|
| 1 New York State franchise tax (see instructions) .....   | • | <b>1</b>   |   |  |
| 2 MCTD apportionment percentage from line 83 .....  | • | <b>2</b>   | % |  |
| 3 Apportioned franchise tax (multiply line 1 by line 2) .....   | • | <b>3</b>   |   |  |
| 4 MTA surcharge (multiply line 3 by 28.9% (.289)) .....   | • | <b>4</b>   |   |  |
| 5a  |   |            |   |  |
| 5b  |   |            |   |  |
| 6   |   |            |   |  |
| 7 Total prepayments from line 92 .....  | • | <b>7</b>   |   |  |
| 8a Underpayment (subtract line 7 from line 4) .....   | • | <b>8a</b>  |   |  |
| 8b Additional amount for 2020 MFI (see instructions) .....  | • | <b>8b</b>  |   |  |
| 8c Total of lines 8a and 8b .....   | • | <b>8c</b>  |   |  |
| 9 Estimated tax penalty (see instructions; mark an <b>X</b> in the box if Form CT-222 is attached) • <input type="checkbox"/> ..... | • | <b>9</b>   |   |  |
| 10 Interest on late payment (see instructions for Form CT-3 or CT-3-A) .....  | • | <b>10</b>  |   |  |
| 11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A) .....  | • | <b>11</b>  |   |  |
| 12 Balance due (add lines 8c through 11 and enter here; <b>enter the payment amount on line A above</b> ) .....                     | • | <b>12</b>  |   |  |
| 13a Excess prepayments (subtract line 4 from line 7) .....  | • | <b>13a</b> |   |  |
| 13b Amount previously credited to 2020 MFI (see instructions) .....   | • | <b>13b</b> |   |  |
| 13c Overpayment (subtract line 13b from line 13a) .....   | • | <b>13c</b> |   |  |
| 14 Amount of overpayment to be credited to New York State franchise tax (see instructions) .....                                    | • | <b>14</b>  |   |  |
| 15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions) .....                                   | • | <b>15</b>  |   |  |
| 16 Amount of overpayment to be refunded (see instructions) .....  | • | <b>16</b>  |   |  |

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

| Average value of property (see instructions)                                   |             | A<br>MCTD | B<br>New York State |   |
|--|-------------|-----------|---------------------|---|
| 17 Real estate owned (see instructions) .....                                  | <b>17</b>   |           |                     |   |
| 18 Real estate rented (see instructions) .....                                 | <b>18</b>   |           |                     |   |
| 19 Inventories owned .....   | <b>19</b>   |           |                     |   |
| 20 Tangible personal property owned (see instructions) .....                   | <b>20</b>   |           |                     |   |
| 21 Tangible personal property rented (see instructions) .....                  | <b>21</b>   |           |                     |   |
| 22 Total (add lines 17 through 21 in columns A and B) .....                    | • <b>22</b> |           |                     |   |
| 23 MCTD property factor (divide line 22, column A, by line 22, column B) ..... | • <b>23</b> |           |                     | % |

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| Receipts from: (see instructions for lines 24 through 76)   |    | A<br>MCTD | B<br>New York State         |
|---|----|-----------|-----------------------------|
| <b>Section 210-A.2</b>  |    |           |                             |
| 24 Sales of tangible personal property .....  | 24 |           |                             |
| 25 Sales of electricity .....   | 25 |           |                             |
| 26 Net gains from sales of real property .....  | 26 |           |                             |
| <b>Section 210-A.3</b>  |    |           |                             |
| 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 |           |                             |
| <b>Section 210-A.4</b>  |    |           |                             |
| 30 Sale, licensing, or granting access to digital products .....  | 30 |           |                             |
| <b>Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)</b>   |    |           |                             |
| 31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an <b>X</b> in the box (see Form CT-3-I or CT-3-A-I, line 8 instructions) |    |           | 31 <input type="checkbox"/> |
| <b>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)</b>                       |    |           |                             |
| <b>Section 210-A.5(a)(2)(A)</b>   |    |           |                             |
| 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 <b>not</b> secured by real property (QFI <input type="checkbox"/> ) .....  | 34 |           |                             |
| 35 Net gains from sales of loans <b>not</b> secured by real property (QFI <input type="checkbox"/> ) .....                                      | 35 |           |                             |
| <b>Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| 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 |           |                             |
| <b>Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| 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 |           |                             |
| <b>Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| 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 |           |                             |
| <b>Section 210-A.5(a)(2)(E)</b>   |    |           |                             |
| 48 Net interest from reverse repurchase and securities borrowing agreements .....   | 48 |           |                             |
| <b>Section 210-A.5(a)(2)(F)</b>   |    |           |                             |
| 49 Net interest from federal funds .....  | 49 |           |                             |
| <b>Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| 50 Net income from sales of physical commodities .....  | 50 |           |                             |
| <b>Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| 51 Marked to market net gains .....   | 51 |           |                             |
| <b>Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| <b>210-A.5(a)(2)(G) (QFI <input type="checkbox"/> )</b>   |    |           |                             |
| 52 Interest from other financial instruments .....  | 52 |           |                             |
| 53 Net gains and other income from other financial instruments .....  | 53 |           |                             |



| Receipts from: <i>(continued)</i> |   | A    | B              |
|-----------------------------------|---|------|----------------|
|                                   |   | MCTD | New York State |
| <b>Section 210-A.5(b)</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   |                |
| <b>Section 210-A.5(c)</b>         |   |      |                |
| 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   |                |
| <b>Section 210-A.5(d)</b>         |   |      |                |
| 66                                | Receipts from certain services to investment companies .....  | 66   |                |
| <b>Section 210-A.5-a</b>          |   |      |                |
| 67                                | Global intangible low-taxed income .....  | 67   |                |
| <b>Section 210-A.6</b>            |   |      |                |
| 68                                | Receipts from railroad and trucking business .....  | 68   |                |
| <b>Section 210-A.6-a</b>          |   |      |                |
| 69                                | Receipts from the operation of vessels .....  | 69   |                |
| <b>Section 210-A.7</b>            |   |      |                |
| 70                                | Receipts from air freight forwarding .....  | 70   |                |
| 71                                | Receipts from other aviation services .....   | 71   |                |
| <b>Section 210-A.8</b>            |   |      |                |
| 72                                | Advertising in newspapers or periodicals .....  | 72   |                |
| 73                                | Advertising on television or radio .....  | 73   |                |
| 74                                | Advertising via other means .....   | 74   |                |
| <b>Section 210-A.9</b>            |   |      |                |
| 75                                | Transportation or transmission of gas through pipes .....   | 75   |                |
| <b>Section 210-A.10</b>           |   |      |                |
| 76                                | Receipts from other services/activities not specified .....   | 76   |                |
| <b>Section 210-A.11</b>           |   |      |                |
| 77                                | Discretionary adjustments .....   | 77   |                |
| 78                                | Total <i>(add lines 24 through 77 in columns A and B)</i> .....   | 78   |                |
| 79                                | MCTD receipts factor <i>(divide line 78, column A, by line 78, column B)</i> .....  | 79   | %              |
| <b>Payroll</b>                    |   | A    | B              |
|                                   |   | MCTD | New York State |
| 80                                | Wages and other compensation of employees except general executive officers.....  | 80   |                |
| 81                                | MCTD payroll factor <i>(divide line 80, column A, by line 80, column B)</i> .....   | 81   | %              |
| 82                                | Total MCTD factors <i>(add lines 23, 79, and 81)</i> .....  | 82   | %              |
| 83                                | MCTD apportionment percentage <i>(Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)</i> ..... | 83   | %              |

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| Composition of prepayments claimed on line 7 (see instructions) |   | Date paid | Amount |
|---|---|-----------|--------|
| 84  | Mandatory first installment from Form CT-300 (see instructions) .....                     | 84        |        |
| 85  | Second installment from Form CT-400 .....   | 85        |        |
| 86  | Third installment from Form CT-400 .....  | 86        |        |
| 87  | Fourth installment from Form CT-400 .....   | 87        |        |
| 88  | Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...        | 88        |        |
| 89  | Overpayment credited from prior years (see instructions) .....                            | 89        |        |
| 90  | Add lines 84 through 89 .....   | 90        |        |
| 91  | Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/> ..... | 91        |        |
| 92  | Total prepayments (add lines 90 and 91; enter here and on line 7) .....                   | 92        |        |

|  |  |                         |                                |
|--|--|-------------------------|--------------------------------|
| <b>Third – party designee</b><br><i>(see instructions)</i> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number<br>( ) |
|  | Designee's email 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.

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

See instructions for where to file.

