



Estimated Metropolitan Commuter Transportation Mobility Tax Penalties for Partnerships

For underpayment or nonpayment of estimated metropolitan commuter transportation mobility tax (MCTMT) required to be paid on behalf of nonresident individual partners

(See instructions, Form MTA-409-I, for assistance.)

▼ Employer identification number

Print or type	Legal name of partnership		
	Trade name of business if different from legal name above		
	Address (number and street or rural route)		
	City, village, or post office	State	ZIP code

Complete Schedules A through D on pages 2 through 4, as applicable, to compute your penalty.

Staple check or money order here	Pay amount shown on page 4, line 30. Include only the line 30 amount in your check or money order, and make payable to: Commissioner of Taxation and Finance	Payment enclosed

File Form MTA-409 by the later of April 30, 2015, or the due date of the partnership return for the year (determined with regard to any extension of time to file).

Do **not** attach or file Form MTA-409 with any other form.

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		
▼ Paid preparer must complete (see instructions) ▼		▼ Sign here ▼	
Preparer's signature	Date:	Signature of general partner, member, or authorized person	
Firm's name (or yours, if self-employed)	▶ Preparer's NYTPRIN	Date	Daytime phone number
Address	▼ Preparer's PTIN or SSN	E-mail:	
	● Employer identification number		
	Mark an X if self-employed <input type="checkbox"/>		
E-mail:			

Mail this form and payment to: **MCTMT PROCESSING CENTER
PO BOX 4142
BINGHAMTON NY 13902-4142**

Schedule A — Computation of estimated MCTMT underpayment (if any). All filers must complete this part. Only include nonresident partners who are required to have estimated MCTMT payments paid on their behalf by the partnership.

Current year

1 Total of all nonresident individual partners' distributive shares of 2014 net earnings from self-employment allocated to the Metropolitan Commuter Transportation District (MCTD)	1.				
2 Multiply the amount on line 1 by .34% (.0034); this is the total estimated MCTMT required to be paid for 2014	2.				
3 90% of the estimated MCTMT required to be paid for 2014 (multiply line 2 by 90% (.90))				3.	

Prior year

4 Total of all nonresident individual partners' distributive shares of 2013 net earnings from self-employment allocated to the MCTD	4.				
5 Multiply the amount on line 4 by .34% (.0034); this is the total estimated MCTMT computed for 2013	5.				
If the amount on line 4 is more than \$150,000, and the entity is not primarily engaged in farming or fishing, complete line 6 and continue with Schedule B. If the amount on line 4 is \$150,000 or less, skip line 6 and continue with Schedule B.					
6 Multiply line 5 by 110% (1.10)	6.				

Schedule B — Short method for computing the penalty. Complete lines 7 through 12 if you paid four equal estimated MCTMT installments (on the due dates), or if you made no payments of estimated MCTMT. Otherwise, you must complete Schedule C.

7 If you were not required to make an entry on line 6, enter the lesser of line 3 or line 5. If you were required to make an entry on line 6, enter the lesser of line 3 or line 6	7.			
8 Enter the total amount of estimated MCTMT payments made for 2014	8.			
9 Total underpayment for the year (subtract line 8 from line 7; if zero or less you do not owe the penalty)	9.			
10 Multiply line 9 by .04662	10.			
11 If the amount on line 9 was paid on or after April 30, 2015, enter 0. If the amount on line 9 was paid before April 30, 2015, make the following computation to find the amount to enter on this line: Amount on line 9 × number of days before April 30, 2015 × .00020 =	11.			
12 Penalty (subtract line 11 from line 10; enter here and on line 29)	12.			

Schedule C — Regular method

Part 1 — Computing the underpayment

Payment due dates	A	4/30/14	B	7/31/14	C	10/31/14	D	1/31/15
13 Required installments (see instructions)	13.							
14 Estimated tax paid	14.							
Complete lines 15 through 17, one column at a time, starting in column A.								
15 Overpayment or underpayment from prior period	15.							
16 If line 15 is an overpayment, add lines 14 and 15; if line 15 is an underpayment, subtract line 15 from line 14 (see instr.)	16.							
17 Underpayment (subtract line 16 from line 13) or overpayment (subtract line 13 from line 16; see instructions)	17.							

Schedule C — Regular method (continued)

Part 2 — Computing the penalty

Payment due dates	A	B	C	D
	4/30/14	7/31/14	10/31/14	1/31/15
18 Amount of underpayment (from line 17).....	18.			
First installment (April 30, 2014 - July 31, 2014)				
19 April 30 - July 31 = (92 ÷ 365) × 7.5% = .01890 - or - April 30 - _____ = ([] ÷ 365) × 7.5% = []	19.			
20 Multiply line 18, column A, by line 19	20.			
Second installment (July 31, 2014 - October 31, 2014)				
21 July 31 - October 31 = (92 ÷ 365) × 7.5% = .01890 - or - July 31 - _____ = ([] ÷ 365) × 7.5% = []	21.			
22 Multiply line 18, column B, by line 21	22.			
Third installment (October 31, 2014 - January 31, 2015)				
23 October 31 - January 31 = (92 ÷ 365) × 7.5% = .01890 - or - October 31 - _____ = ([] ÷ 365) × 7.5% = []	23.			
24 Multiply line 18, column C, by line 23	24.			
Fourth installment (January 31, 2015 - April 30, 2015)				
25 January 31 - April 30 = (89 ÷ 365) × 7.5% = .01828 - or - January 31 - _____ = ([] ÷ 365) × 7.5% = []	25.			
26 Multiply line 18, column D, by line 25	26.			
27 Penalty (add lines 20, 22, 24, and 26)	27.			

(continued)

