



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, 2015. 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 (see Form CT-1).

Amended return <input type="checkbox"/>		All filers must enter tax period: beginning		ending
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	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.)	A

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 25.6% (.256))	■	4		
First installment of estimated tax for next period:				
5a If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	•	5a		
5b If you did not file Form CT-5 or CT-5.3, see instructions	■	5b		
6 Add lines 4 and 5a or 5b	■	6		
7 Total prepayments from line 91	■	7		
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	■	8		
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 8 through 11 and enter here; enter the payment amount on line A above)	■	12		
13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)	■	13		
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	To make this irrevocable election, 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	Net gains from federal debt	37	
38	Interest from NYS and its political subdivisions debt	38	
39	Net gains from NYS and its 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"/>)			
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	%



Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
83	Mandatory first installment	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.....	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 <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	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 <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i>	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.

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