New York State Department of Taxation and Finance

Underpayment of Estimated Metropolitan Commuter Transportation Mobility Tax By Self-Employed Individuals

MTA-9

2013

Attach this form to the back of your Form MTA-6.

Name as shown on return	Social security number

Schedule A – All filers must complete this schedule *(see instructions, Form MTA-9-I, for assistance)*

1	2013 metropolitan commuter transportation mobility tax (MCTMT) *(from Form MTA-6, line 2)*	**1.**	
2	90% of the MCTMT required to be paid for 2013 *(multiply line 1 by 90% (.90))*	**2.**	
3	Enter your 2012 MCTMT *(caution: see instructions)*	**3.**	
4	Enter the amount from line 2 or line 3, whichever is less	**4.**	

Schedule B – Short method for computing the penalty – Complete lines 5 through 9 if you made no payments of
estimated MCTMT, or paid four equal estimated MCTMT installments on the due dates and do not use the annualized income installment method. Otherwise, you must complete *Schedule C – Regular method.*

5	Enter the total amount of estimated MCTMT payments you made	**5.**	
6	**Total underpayment for year.** Subtract line 5 from line 4 *(if zero or less, you do not owe the penalty)*	**6.**	
7	Multiply line 6 by .04662	**7.**	
8	If the amount on line 6 was paid on or after April 30, 2014, enter **0**. If the amount on line 6 was paid before April 30, 2014, make the following computation to find the amount to enter on this line: Amount on line 6 × number of days paid before April 30, 2014 × .00020 =	**8.**	
9	**Penalty** *(subtract line 8 from line 7; enter here and on Form MTA-6, line 5)*	**9.**	

Schedule C – Regular method – Part 1 – Computing your underpayment (Part 2 is on the back)

Payment due dates		A 4/30/13		B 7/31/13		C 10/31/13		D 1/31/14	
10 Required installments. Enter ¼ of line 4 in each column. *(If you used the annualized income installment method, see instructions.)*	**10.**								
11 Estimated tax paid *(see instructions)*	**11.**								
Complete lines 12 through 14, one column at a time, starting in column A.									
12 Overpayment or underpayment from prior period	**12.**								
13 If line 12 is an overpayment, add lines 11 and 12; if line 12 is an underpayment, subtract line 12 from line 11 *(see instructions)*	**13.**								
14 Underpayment *(subtract line 13 from line 10)* **or** overpayment *(subtract line 10 from line 13; see instructions)*	**14.**								

0111130094

Schedule C – Regular method – Part 2 – Computing the penalty

Payment due dates		A 4/30/13		B 7/31/13		C 10/31/13		D 1/31/14	
15 Amount of underpayment *(from line 14)*..........	**15.**								

First installment (April 30, 2013 - July 31, 2013)

16 April 30 - July 31 =

(92 ÷ 365) × 7.5% = .01890

- or -

April 30 - _____ =

(☐ ÷ 365) × 7.5% = ☐.☐

16.

17 Multiply line 15, column A, by line 16 .... **17.**

Second installment (July 31, 2013 - October 31, 2013)

18 July 31 - October 31 = (92 ÷ 365) × 7.5% = .01890

- or -

July 31 - _____ = (☐ ÷ 365) × 7.5% = ☐.☐

18.

19 Multiply line 15, column B, by line 18 .... **19.**

Third installment (October 31, 2013 - January 31, 2014)

20 October 31 - January 31 = (92 ÷ 365) × 7.5% = .01890

- or -

October 31 - _____ = (☐ ÷ 365) × 7.5% = ☐.☐

20.

21 Multiply line 15, column C, by line 20 .... **21.**

Fourth installment (January 31, 2014 - April 30, 2014)

22 January 31 - April 30 = (89 ÷ 365) × 7.5% = .01828

- or -

January 31 - _____ = (☐ ÷ 365) × 7.5% = ☐.☐

22.

23 Multiply line 15, column D, by line 22 .... **23.**

24 **Penalty.** Add lines 17, 19, 21, and 23. Enter here and on Form MTA-6, line 5 .... **24.**

0112130094