NEW YORK STATE **2018**

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, 2018. 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 ☐

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 ☐

Legal name of corporation	Trade name/DBA

Mailing name *(if different from legal name above)* c/o	State or country of incorporation	Date received *(for Tax Department use only)*

Number and street or PO box	Date of incorporation

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***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** | Payment enclosed |

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 28.6% (.286))*	**4**	
5a			
5b			
6			
7	Total prepayments from line 91 ●	**7**	
8a	Underpayment *(subtract line 7 from line 4)* ●	**8a**	
8b	Additional amount for 2019 MFI *(see instructions)* ●	**8b**	
8c	Total of lines 8a and 8b ●	**8c**	
9	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐	**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 2019 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)* **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)*

		A		B
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 ☐)..	34			
35 Net gains from sales of loans **not** secured by real property (QFI ☐)..	35			
Section 210-A.5(a)(2)(B) (QFI ☐)				
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 ☐)				
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 ☐)				
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 ☐)				
50 Net income from sales of physical commodities	50			
Section 210-A.5(a)(2)(J) (QFI ☐)				
51 Marked to market net gains	51			
Section 210-A.5(a)(2)(H) (QFI ☐)				
210-A.5(a)(2)(G) (QFI ☐)				
52 Interest from other financial instruments	52			
53 Net gains and other income from other financial instruments	53			

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Receipts from: *(continued)*		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 *(add lines 24 through 76 in columns A and B)* ●	77			●	
78 MCTD receipts factor *(divide line 77, column A, by line 77, column B)* ●			78		%

Payroll		A MCTD		B New York State	
79 Wages and other compensation of employees except general executive officers ●	79		●		
80 MCTD payroll factor *(divide line 79, column A, by line 79, column B)* ●			80		%
81 Total MCTD factors *(add lines 23, 78, and 80)*			81		%
82 MCTD apportionment percentage *(Divide line 81 by three; if a factor is missing, see instructions. Enter here and on line 2.)* ●			82		%

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-_____ Period _____ .... ●	90			
91	Total prepayments *(add lines 89 and 90; enter here and on line 7)*	91			

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
		Designee's e-mail address	PIN

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.

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