



CT-33-M Metropolitan Transportation Business Tax (MTA Surcharge) Return and Claim for Refund of Surcharge Retaliatory Tax Credit

Tax Law — Article 33, Section 1505-a

For calendar year 1992 or tax period:

beginning
ending

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed file Form DTF-95 (see instructions).	For office use only
Name					Date received
Number and street	City or town	State	ZIP code		Audit use
State or country of incorporation		Date of incorporation	Business telephone number		

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33.

A. Payment - pay amount shown on line 22 — Make check payable to: New York State Corporation Tax	Payment enclosed
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Computation of MCTD Allocation Percentage

1 Net New York State premiums (from Form CT-33, line 39, or CT-33-A, line 34)	1	
2 MCTD premiums included on line 1	2	
3 MCTD premium percentage (divide line 2 by line 1)	3	%
4 Weighted MCTD premium percentage (multiply line 3 by nine)	4	%
5 New York State wages (from Form CT-33, line 43, or CT-33-A, line 38)	5	
6 MCTD wages included on line 5	6	
7 MCTD wage percentage (divide line 6 by line 5)	7	%
8 Total MCTD percentages (add lines 4 and 7)	8	%
9 MCTD allocation percentage (divide line 8 by ten)	9	%

Computation of MTA Surcharge

10 Net New York State franchise tax from Form CT-33, line 13 or CT-33-A, line 16	10	
11 Allocated tax (multiply line 10 by line 9)	11	
12 MTA surcharge (multiply line 11 by 17% (.17))	12	
13 Retaliatory surcharge tax credit (see instructions)	13	
14 Total (subtract line 13 from line 12)	14	
15a If application for extension was filed, enter amount from Form CT-5, line 5	15a	
15b If Form CT-5 was not filed see instructions	15b	
16 Add lines 14 and 15a or 15b	16	
17 Total prepayments (from line 45)	17	
18 Balance (if line 17 is less than line 16, subtract line 17 from line 16)	18	
19 Interest (see instructions)	19	
20 Late filing and late payment penalties (see instructions)	20	
21 Penalty for underpayment of estimated tax - <input type="checkbox"/> Check here if Form CT-222 attached (if none enter "0")	21	
22 Balance due (add lines 18 through 21 — enter payment on line A above)	22	
23 Overpayment (if line 16 is less than line 17, subtract line 16 from line 17)	23	
24 Amount of overpayment to be credited to New York State franchise tax	24	
25 Amount of overpayment to be credited to next year MTA surcharge	25	
26 Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23)	26	
27 Amount of MTA surcharge retaliatory tax credit to be refunded (enter from line 38)	27	
28 Total refund claimed (add lines 26 and 27)	28	

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of elected officer or authorized person	Official title
Date	Signature of preparer or name of firm preparing this return	Preparer's address

Mail your return to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909

See Back for Claim for Refund

Claim for Refund of MTA Surcharge Retaliatory Tax Credit

		Column A 1988	Column B 1989	Column C 1990	Column D 1991	Column E 1992
29 MTA surcharge (from line 12)	29					
30 MTA surcharge retaliatory tax credit previously allowed (see instructions)	30					
31 Balance (subtract line 30 from line 29; if less than zero, enter "0")	31					
32 Ninety percent (.90) of retaliatory taxes paid this year attributable to the 1988 MTA surcharge (may not exceed line 31, Column A)	32					
33 Ninety percent (.90) of retaliatory taxes paid this year attributable to the 1989 MTA surcharge (may not exceed line 31, Column B)	33					
34 Ninety percent (.90) of retaliatory taxes paid this year attributable to the 1990 MTA surcharge (may not exceed line 31, Column C)	34					
35 Ninety percent (.90) of retaliatory taxes paid this year attributable to the 1991 MTA surcharge (may not exceed line 31, Column D)	35					
36 Ninety percent (.90) of retaliatory taxes paid this year attributable to the 1992 MTA surcharge (may not exceed line 31, Column E)	36					
37 Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37					
38 Total credits (add lines 32 through 36; enter here and on line 27)	38					

Composition of Prepayments Claimed on line 17

		Date	Amount
39 Mandatory first installment			
40 CT-400 installments	(1)		
	(2)		
	(3)		
41 Payment with extension application, Form CT-5			
42 Credit from prior years			
43 Add lines 39 through 42			
44 Credit from Form CT-33		Period	
45 Total prepayments (add lines 43 and 44; enter here and on line 17)			