



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, 2020. 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 <input type="checkbox"/> | | All filers must enter tax period: beginning <input type="text"/> | | ending <input type="text"/> |
| 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 address | | | State or country of incorporation | |
| Care of (c/o) | | | | |
| Number and street or PO box | | | Date of incorporation | Foreign corporations: date began business in NYS |
| City | U.S. state/Canadian province | ZIP/Postal code | Country (if not United States) | For office use only |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> 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 83 | ● 2 | % |
| 3 Apportioned franchise tax (multiply line 1 by line 2) | ● 3 | |
| 4 MTA surcharge (multiply line 3 by 29.4% (.294)) | ● 4 | |
| 5a, 5b, 6 | | |
| 7 Total prepayments from line 92 | ● 7 | |
| 8a Underpayment (subtract line 7 from line 4) | ● 8a | |
| 8b Additional amount for 2021 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) ● <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 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 2021 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 | | | % |

439001200094



| Receipts from: (see instructions for lines 24 through 77) | | 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) | | | <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 | | | |
| 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 <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"/>) | | | |
| 210-A.5(a)(2)(G) (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 | B |
|-----------------------------------|---|------|----------------|
| | | MCTD | 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.5-a | | | |
| 67 | Global intangible low-taxed income | 67 | |
| Section 210-A.6 | | | |
| 68 | Receipts from railroad and trucking business | 68 | |
| Section 210-A.6-a | | | |
| 69 | Receipts from the operation of vessels | 69 | |
| Section 210-A.7 | | | |
| 70 | Receipts from air freight forwarding | 70 | |
| 71 | Receipts from other aviation services | 71 | |
| Section 210-A.8 | | | |
| 72 | Advertising in newspapers or periodicals | 72 | |
| 73 | Advertising on television or radio | 73 | |
| 74 | Advertising via other means | 74 | |
| Section 210-A.9 | | | |
| 75 | Transportation or transmission of gas through pipes | 75 | |
| Section 210-A.10 | | | |
| 76 | Receipts from other services/activities not specified | 76 | |
| Section 210-A.11 | | | |
| 77 | Discretionary adjustments | 77 | |
| 78 | Total <i>(add lines 24 through 77 in columns A and B)</i> | 78 | |
| 79 | MCTD receipts factor <i>(divide line 78, column A, by line 78, column B)</i> | 79 | % |
| Payroll | | A | B |
| | | MCTD | New York State |
| 80 | Wages and other compensation of employees except general executive officers..... | 80 | |
| 81 | MCTD payroll factor <i>(divide line 80, column A, by line 80, column B)</i> | 81 | % |
| 82 | Total MCTD factors <i>(add lines 23, 79, and 81)</i> | 82 | % |
| 83 | MCTD apportionment percentage <i>(Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)</i> | 83 | % |

439003200094



| Composition of prepayments claimed on line 7 (see instructions) | | Date paid | Amount |
|---|---|-----------|--------|
| 84 | Mandatory first installment from Form CT-300 (see instructions) | 84 | |
| 85 | Second installment from Form CT-400 | 85 | |
| 86 | Third installment from Form CT-400 | 86 | |
| 87 | Fourth installment from Form CT-400 | 87 | |
| 88 | Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13... | 88 | |
| 89 | Overpayment credited from prior years (see instructions) | 89 | |
| 90 | Add lines 84 through 89 | 90 | |
| 91 | Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/> | 91 | |
| 92 | Total prepayments (add lines 90 and 91; enter here and on line 7) | 92 | |

| | | | |
|---|--|-------------------------|--------------------------------|
| Third – party designee (see instructions) | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number () |
| | Designee's email 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 |
| | Email 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 |
| | Email address of individual preparing this return | Preparer's NYTPRIN or | Excl. code Date |

See instructions for where to file.

439004200094

