



# 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, 2021. 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.

<b>Amended return</b> <input type="checkbox"/>		<b>All filers must enter tax period:</b> beginning <input type="text"/>		ending <input type="text"/>
Employer identification number (EIN)	File number	Business telephone number ( )	If you claim an overpayment, mark an <b>X</b> 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*.

<b>A.</b> Pay amount shown on line 12. Make payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	<b>A</b>

### Computation of MTA surcharge

1a New York State franchise tax (see instructions) .....	●	<b>1a</b>	
1b Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions) ...	●	<b>1b</b>	
1 Total New York State franchise tax (add lines 1a and 1b) .....	●	<b>1</b>	
2 MCTD apportionment percentage from line 83 .....	●	<b>2</b>	%
3 Apportioned franchise tax (multiply line 1 by line 2) .....	●	<b>3</b>	
4 MTA surcharge (multiply line 3 by 30% (.30)) .....	●	<b>4</b>	
<b>5a, 5b, 6</b>			
7 Total prepayments from line 92 .....	●	<b>7</b>	
8a Underpayment (subtract line 7 from line 4) .....	●	<b>8a</b>	
8b Additional amount for 2022 MFI (see instructions) .....	●	<b>8b</b>	
8c Total of lines 8a and 8b .....	●	<b>8c</b>	
9 Estimated tax penalty (see instructions; mark an <b>X</b> in the box if Form CT-222 is attached) ● <input type="checkbox"/>	●	<b>9</b>	
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A) .....	●	<b>10</b>	
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A) .....	●	<b>11</b>	
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above) .....	■	<b>12</b>	
13a Excess prepayments (subtract line 4 from line 7) .....	●	<b>13a</b>	
13b Amount previously credited to 2022 MFI (see instructions) .....	●	<b>13b</b>	
13c Overpayment (subtract line 13b from line 13a) .....	●	<b>13c</b>	
14 Amount of overpayment to be credited to New York State franchise tax (see instructions) .....	●	<b>14</b>	
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions) .....	■	<b>15</b>	
16 Amount of overpayment to be refunded (see instructions) .....	■	<b>16</b>	

### 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 77)		A MCTD	B New York State
<b>Section 210-A.2</b>			
24 Sales of tangible personal property .....	24		
25 Sales of electricity .....	25		
26 Net gains from sales of real property .....	26		
<b>Section 210-A.3</b>			
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		
<b>Section 210-A.4</b>			
30 Sale, licensing, or granting access to digital products .....	30		
<b>Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)</b>			
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, Part 6, line 8 instructions)			31
<b>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, Part 6, line 8 instructions)</b>			
<b>Section 210-A.5(a)(2)(A)</b>			
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 <b>not</b> secured by real property (QFI <input type="checkbox"/> ) .....	34		
35 Net gains from sales of loans <b>not</b> secured by real property (QFI <input type="checkbox"/> ) .....	35		
<b>Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)</b>			
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		
<b>Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)</b>			
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		
<b>Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)</b>			
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		
<b>Section 210-A.5(a)(2)(E)</b>			
48 Net interest from reverse repurchase and securities borrowing agreements .....	48		
<b>Section 210-A.5(a)(2)(F)</b>			
49 Net interest from federal funds .....	49		
<b>Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)</b>			
50 Net income from sales of physical commodities .....	50		
<b>Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)</b>			
51 Marked to market net gains .....	51		
<b>Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>)</b>			
<b>210-A.5(a)(2)(G) (QFI <input type="checkbox"/>)</b>			
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
<b>Section 210-A.5(b)</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	
<b>Section 210-A.5(c)</b>			
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	
<b>Section 210-A.5(d)</b>			
66	Receipts from certain services to investment companies .....	66	
<b>Section 210-A.5-a</b>			
67	Global intangible low-taxed income .....	67	
<b>Section 210-A.6</b>			
68	Receipts from railroad and trucking business .....	68	
<b>Section 210-A.6-a</b>			
69	Receipts from the operation of vessels .....	69	
<b>Section 210-A.7</b>			
70	Receipts from air freight forwarding .....	70	
71	Receipts from other aviation services .....	71	
<b>Section 210-A.8</b>			
72	Advertising in newspapers or periodicals .....	72	
73	Advertising on television or radio .....	73	
74	Advertising via other means .....	74	
<b>Section 210-A.9</b>			
75	Transportation or transmission of gas through pipes .....	75	
<b>Section 210-A.10</b>			
76	Receipts from other services/activities not specified .....	76	
<b>Section 210-A.11</b>			
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	%
<b>Payroll</b>		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	%

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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	

<b>Third – party designee</b> (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.

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title
	Email address of authorized person	Telephone number ( )	Date
<b>Paid preparer use only</b> (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.

