New York State Department of Taxation and Finance

1989

CT-3M/4M Metropolitan Transportation Business Tax Surcharge Return

For calendar year 1989 or tax period:
beginning
ending

Employer identification number	File number
—	*

Name

Number street

City or town State ZIP code

Business telephone number | State or country of incorporation date / / | Foreign corporation date began business in NYS / /

If your name, EIN, or owner/officer information has changed, you must file Form DTF-95, *Change of Business Information*. If no form is enclosed, call 1 800 462-8100 (from out of state 518 438-1073) to request one.

For office use only

Date received

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (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 tax surcharge on Form CT-3 or CT-4.

A. Payment - pay amount on line 10 — Make check payable to: **New York State Corporation Tax** | Payment enclosed

Computation of Tax Surcharge

1	Net New York State franchise tax from Form CT-3, CT-3-A or CT-4	1	
2	MCTD allocation percentage from Schedule A, line 23 **or** line 31	2	%
3	Allocated tax *(multiply line 1 by line 2)*	3	
4	**Tax Surcharge** *(multiply line 3 by 17% (.17))*	4	
5a	Prepayments with Form CT-5	5a	
5b	Credit transferred from Form CT- Period	5b	
6	Total prepayments claimed *(add lines 5a and 5b)*	6	
7	Balance *(if line 6 is smaller than line 4, subtract line 6 from line 4)*	7	
8	Interest on late payment	8	
9	Late filing and late payment penalties	9	
10	**Balance due** *(add lines 7, 8, and 9)*; enter payment on line A above	10	
11	Overpayment *(if line 4 is smaller than line 6, subtract line 4 from line 6)*	11	
12	Amount of overpayment to be refunded	12	
13	Amount of overpayment to be credited to New York State franchise tax Form CT- Period	13	

Schedule A, Part I - Computation of MCTD Allocation Percentage

			Column A MCTD	Column B New York State		
	Average value of: *(Value property owned by same method as Schedule B, Form CT-3-ATT)*					
14a	Real estate owned	14a				
14b	Real estate rented *(attach list)*	14b				
14c	Inventories owned	14c				
14d	Tangible personal property owned	14d				
14e	Tangible personal property rented	14e				
15	Total *(add lines 14a through 14e)*	15				
16	Percentage in MCTD *(divide line 15, Column A by line 15, Column B)*				16	%
	Receipts in the regular course of business from:					
17a	Sales of tangible personal property shipped to points within MCTD	17a				
17b	All sales of tangible personal property	17b				
17c	Services performed	17c				
17d	Rentals of property	17d				
17e	Royalties	17e				
17f	Other business receipts	17f				
18	Total *(add lines 17a through 17f)*	18				
19	Percentage in MCTD *(divide line 18, Column A, by line 18, Column B)*				19	%
20	Wages and other compensation of employees except general executive officers	20				
21	Percentage in MCTD *(divide line 20, Column A, by line 20, Column B)*				21	%
22	Total of MCTD factors *(add lines 16, 19 and 21)*				22	%
23	MCTD allocation percentage *(divide line 22 by three or by the number of factors)*				23	%

Schedule A, Part II — MCTD Allocation — Aviation corporations only		Column A MCTD	Column B New York State		
24 Revenue aircraft arrivals and departures	24				
25 MCTD percentage *(divide line 24, Column A, by Column B)*				25	%
26 Revenue tons handled	26				
27 MCTD percentage *(divide line 26, Column A, by Column B)*				27	%
28 Originating revenue	28				
29 MCTD percentage *(divide line 28, Column A, by Column B)*				29	%
30 Total *(add lines 25, 27 and 29)*				30	%
31 MCTD allocation percentage *(divide line 30 by three - enter here and on line 2)*				31	%

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

Instructions

Who Must File This Form and Pay This Surcharge

A taxpayer filing Form CT-3, CT-3-A or CT-4 (Article 9-A) that does business, employs capital, owns or leases property or maintains an office in the Metropolitan Commuter Transportation District must also file Form CT-3M/4M and pay a business tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

A corporation is not subject to this business tax surcharge if (1) its activities are limited to solicitation of orders by the corporation's representatives or independent contractors for sales of tangible personal property, (2) the orders are sent outside the district for approval or rejection, and, (3) the orders, if approved, are filled by shipment or delivery from a point outside the district.

Tax Rate

The tax rate is 17% for calendar year 1989 or fiscal year ending before December 31, 1990.

The surcharge rate is applied to the portion of tax, after deduction of any credits, imposed under section 209 attributable to the taxpayer's business activity carried on within the MCTD.

The metropolitan transportation business tax surcharge applies to tax years beginning on or after January 1, 1982, but ending before December 31, 1990. The MTB tax surcharge shall not be imposed upon any taxpayer for more than 96 months.

When and Where to File

File this return and any amount due within 2½ months after the end of your reporting period. If you are reporting for the 1989 calendar year, file your return on or before March 15, 1990.

If you cannot meet the filing deadline, ask for a six-month extension of time by filing Form CT-5.

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

Extension of Time for Filing Tax Surcharge Return

You may request additional time to file a tax surcharge return. File Form CT-5 on or before the due date of the return for which the extension is requested and pay the tax surcharge estimated to be due. The payment must equal or exceed 90% of the tax surcharge as finally determined.

Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted mailing label. Please include your employer **identification number** and **file number** on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

If you use a paid preparer or accounting firm, make sure they use the label information when completing all forms prepared for you.

Computation of Tax Surcharge

Line 1. Enter your net franchise tax from your corporation franchise tax return:
Form CT-3, line 52
Form CT-3-A, line 13; or
Form CT-4, line 19

Line 2. Complete the appropriate part of Schedule A and enter your MCTD allocation percentage from either line 23 or 31.

Line 5a. Enter any payment made with Form CT-5, *Application for Six-Month Extension*.

Line 5b. You can apply an overpayment of franchise tax from your New York State franchise tax return to this tax surcharge. Enter on this line the form number, period in which the overpayment occurred (month and year), and amount to be applied. On the overpayment line of your New York State franchise tax return indicate the amount of money to be applied to the MTB tax surcharge.

Lines 8 and 9. Interest and additional charges — See instructions for Form CT-3 or CT-4.

Line 11. If line 4 is smaller than line 6, subtract line 4 from line 6. This is the amount of overpayment. You may apply all or part of your overpayment to your New York State franchise tax. Indicate on lines 12 and 13 the amount you want applied to your tax and the amount you want refunded.

Schedule A — Computation of MCTD Allocation Percentage.

Part I - The MCTD allocation is determined by averaging the percentages of the corporation's property, receipts and wages that apply to the Metropolitan Commuter Transportation District.

Part II - Aviation corporations only. The MCTD allocation is determined by averaging the percentages of the corporation's arrivals and departures, revenue tons handled and originating revenue that apply to the Metropolitan Commuter Transportation District.

- If you do all of your New York State business within the 12 counties of the MCTD, enter 100% on line 2. Do not complete Schedule A.
- If you do part of your business outside of the MCTD but not outside of New York State, compute your MCTD allocation by completing this schedule. For detailed instructions, refer to the instructions for Schedule B, Parts I and II, Form CT-3-ATT, found in your CT-3-P, General Business Corporation Franchise Tax Booklet. When reading Schedule B instructions, substitute "New York State" for "Everywhere" and "MCTD" for "New York State."
- If you claimed a business allocation percentage by completing Schedule B, Part I and II, Form CT-3-ATT, enter the New York State figures from Column A, Part I and II, of that schedule in Schedule A, Column B. The same instructions for Form CT-3-ATT, Schedule B, apply: except you must substitute "New York State" for "Everywhere" and "MCTD" for "New York State."