# New York State Department of Taxation and Finance
## Metropolitan Commuter Transportation Mobility Tax
## Upload Specifications

These specifications describe the format and layouts for reporting Form MTA-305, *Employer's Quarterly Metropolitan Commuter Transportation Mobility Tax Return,* using the Tax Department's Online Services (at *www.tax.ny.gov).*

Submitters may file MTA-305 information for multiple employers on the upload and are encouraged to do so because it simplifies filing and streamlines processing.

**File requirements**:

- Files must contain no more than 10,000 detail records. If you need to submit more than 10,000 detail records, you must upload the additional records in a separate properly formatted file, with the corresponding header, detail, hash and trailer records.
- Your file must have a .txt or .rtf extension
- You must first upload a **test** file so that we can approve your file format.

**Payment options:**

There are two payment options for the MTA-305 uploaded file:

- ACH debit from your bank account. If you choose ACH debit, the payment will be processed immediately. Please check with your financial institution to ensure that you do not have a debit block on your account.
- Pay by check. If you choose to pay by paper check, Form MTA-305-V, *Payment Voucher for Forms MTA-305 Submitted Online,* will be available at the time you upload the file. You must print the voucher and mail it along with theremittance. We request one remittance for the full MCTM tax liability be submitted with your voucher. If the total amount due for one uploaded file exceeds $99,999,999.99, you will need to submit multiple checks that total the amount due for that upload as we cannot process any one check for an amount greater than $99,999,999.99. Write the upload confirmation number and ***MTA-305*** on your remittance. Mail payment voucher with your remittance to:

  **NYS TAX DEPARTMENT**
  **RPC – MTA**
  **P O BOX 15177**
  **ALBANY NY 12212-5177**

**Private delivery services-** If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*.) If you use any private delivery service, send Form MTA-305-V and your payment to: NYS Tax Department, RPC-MTA-305-V Upload Payment, W A Harriman Campus, Albany NY 12227

## File formats

### Header record

| Begin Position | - | End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|---|---|
| 1 | - | 4 | Header label identifier | 4 | | Must be "1MTA" |
| 5 | - | 10 | Reserved | 6 | Zero fill | |
| 11 | - | 20 | Blank | 10 | | |
| 21 | - | 46 | Tape creation date time stamp | 26 | Creation time stamp | CCYY-MM-DD-HH.MM.SS.SSSSSS |
| 47 | - | 48 | Blank | 2 | | |
| 49 | - | 50 | Reserved | 2 | Zero fill | |
| 51 | - | 56 | Form Type identifier | 6 | | Must be "MTA305" |
| 57 | - | 58 | Blank | 2 | | |
| 59 | - | 69 | Submitter identification number | 11 | Use your ownfederal employer identification number (EIN) | Left justify; blank fill |
| 70 | - | 70 | Submitter check digit | 1 | EIN verification (computation rules for the check digit are in Publication 63) | |
| 71 | - | 110 | Submitter name | 40 | Organization submitting the file | Left justify; blank fill |
| 111 | - | 140 | Submitter street address | 30 | Street address of submitter | Left justify; blank fill |
| 141 | - | 165 | Submitter city | 25 | City of submitter | Left justify; blank fill |
| 166 | - | 167 | Submitter state | 2 | Use standard postal abbreviation | |
| 168 | - | 176 | Submitter zip code | 9 | | Left justify; blank fill |
| 177 | - | 279 | Blank | 103 | | |
| 280 | - | 280 | Carriage Return | 1 | Carriage return | |

## Data Record

| Begin Position - End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|
| 1 - 11 | Taxpayer identification number | 11 | Taxpayer EIN | Left justify; blank fill |
| 12 - 12 | Check digit | 1 | Taxpayer EIN verification (computation rules for the check digit are in Publication 63) | |
| 13 - 72 | Name | 60 | Business Name | Left justify; blank fill |
| 73 - 73 | Blank | 1 | | |
| 74 - 78 | Employee count zone 1 | 5 | Enter number of employees, full and part-time whose payroll expense is reported within zone 1. For filing periods, second quarter 2023 or earlier, must zero fill. | Must be numeric; right justify; zero fill |
| 79 - 92 | Payroll expense subject to the MCTMT in zone 1 | 14 | Enter the payroll expense subject to MCTMT attributable to zone 1. If no payroll was attributable to zone 1, must zero fill. For the filing periods, second quarter 2023 or earlier, must zero fill. | Dollars and cents; right justify; zero fill |
| 93 - 98 | MCTMT tax rate for zone 1 | 6 | For filing periods second quarter 2023 or earlier, must be blank. For filing periods third quarter 2023 to second quarter 2025 must be either: .00600, .00230, .00110, or .00000. | For third quarter 2025 and later must be either: .00055, .00115, .00600, .00895 or .00000 |
| 99 - 108 | MCTMT due for zone 1 | 10 | Beginning with the third quarter 2023 filing period, if the payroll expense for zone 1 is greater than 0.00, enter the amount due. For the filing periods, second quarter 2023 or earlier, must zero fill. | Dollars and cents; right justify; zero fill |
| 109 - 113 | Employee count zone 2 | 5 | Enter number of employees, full and part-time whose payroll expense is reported within zone 2. For the filing periods, second quarter 2023 or earlier, must zero fill. | Must be numeric; right justify; zero fill |

| Begin Position | - | End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|---|---|
| 114 | - | 127 | Payroll expense subject to the MCTMT in zone 2 | 14 | Enter the payroll expense subject to MCTMT attributable to zone 2.<br>If no payroll was attributable to zone 2, must zero fill. For the filing periods, second quarter 2023 or earlier, must zero fill. | Dollars and cents; right justify; zero fill |
| 128 | - | 133 | MCTMT tax rate for zone 2 | 6 | For filing periods second quarter 2023 or earlier, must be blank. For filing periods third quarter 2023 to second quarter 2025 must be either: .00340, .00230, .00110, or .00000. | For third quarter 2025 and later must be either: .00055, .00115, .00340, .00635, or .00000 |
| 134 | - | 143 | MCTMT due for zone 2 | 10 | Beginning with the third quarter 2023 filing period, if the payroll expense for zone 2 is greater than 0.00, enter the amount due. For the filing periods, second quarter 2023 or earlier, must zero fill. | Dollars and cents; right justify; zero fill |
| 144 | - | 161 | Blank | 18 | | |
| 162 | - | 162 | Filing type | 1 | "A" = Amended<br>"O" = Original | Must be A or O |
| 163 | - | 169 | Blank | 7 | | |
| 170 | - | 170 | Quarter | 1 | January 1 - March 31 = "1"<br>April 1 - June 30 = "2"<br>July 1 - September 30 = "3"<br>October 1 - December 31 = "4" | Must be 1, 2, 3, or 4 |
| 171 | - | 174 | Tax Year | 4 | Tax year | **CCYY** - MUST be greater than or equal to 2009 and CANNOT be greater than current year + 1 |

| Begin Position | - | End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|---|---|
| 175 | - | 188 | Total Payroll expense subject to the MCTMT | 14 | For the filing periods, second quarter 2023 or earlier, enter payroll expense. For filing periods, third quarter 2023 or later, must equal the cumulative total payroll expense (zone 1 plus zone 2)<br>If payroll expense subject to the MCTMT is less than $312,500.01, MCTMT due for the quarter (positions 194-203) must equal zero. | Dollars and cents; right justify; zero fill |
| 189 | - | 193 | MCTMT tax rate | 5 | For filing periods, third quarter 2023 or later, must be blank | Must be .0034, .0023, .0011, or .0000 |
| 194 | - | 203 | Total MCTMT due for the quarter | 10 | For filing periods, second quarter 2023 or earlier, enter total MCTMT due for the quarter. For filing periods third quarter 2023 or later, must equal the cumulative total MCTMT due for the quarter (zone 1 plus zone 2). Beginning with the second quarter 2012 filing period, if payroll expense subject to the MCTMT (positions 175-188) is less than $312,500.01, MCTMT due for the quarter must equal zero. | Dollars and cents; right justify; zero fill |
| 204 | - | 213 | Total prepayments including PrompTax payments and/or overpayments from previous quarter | 10 | The total of any PrompTax payments made during the quarter and the amount of any MCTMT overpayments from the previous quarter. | Dollars and cents; right justify; zero fill |
| 214 | - | 223 | Total MCTMT amount due | 10 | MCTMT tax amount due minus any PrompTax payments/overpayments applied. | Must be greater than or equal to zero; dollars and cents; right justify; zero fill; must be zero if overpayment claimed. |
| 224 | - | 233 | Total MCTMT overpaid | 10 | PrompTax payments/overpayments minus any MCTMT tax due amount. | Must be greater than or equal to zero; dollars and cents; right justify; zero fill; must be zero if amount due claimed. |

| Begin Position | - | End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|---|---|
| 234 | - | 234 | Refund or credit to next quarter indicator | 1 | "C" = Credit<br>"R" = Refund | Must be C or R if overpayment claimed; otherwise blank fill |
| 235 | - | 244 | Total remittance paid | 10 | Amount taxpayer is remitting with this filing | Must be greater than or equal to zero; dollars and cents; right justify; zero fill |
| 245 | - | 250 | Permanently ceased paying wages date | 6 | Date of final payroll or no longer doing business in the MTA region. Must be within the quarter/year filing for. | Must be MMDDYY; otherwise blank fill |
| 251 | - | 255 | Total number of employees | 5 | For filing periods, second quarter 2023 or earlier, enter total number of employees whose payroll expense is reported with this filing. For filing periods third quarter 2023 or later, must equal the cumulative total number of employees (zone 1 plus zone 2) whose payroll expense is reported with this filing. | Must be numeric; right justify; zero fill |
| 256 | - | 257 | Special indicator code 1 | 2 | No special indicator code exists at this time. | Alpha-numeric, if applicable; otherwise blank fill |
| 258 | - | 259 | Special indicator code 2 | 2 | Local Government Employers, use: G1 | Alpha-numeric, if applicable, Non-Local Government Employers must be blank. |
| 260 | - | 279 | Blank | 20 | | |
| 280 | - | 280 | Carriage return | 1 | Carriage return | |

## Hash Record

| Begin Position | - | End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|---|---|
| 1 | - | 4 | Hash label identifier | 4 | | Must be HASH |
| 5 | - | 5 | Blank | 1 | | |
| 6 | - | 10 | Item type | 5 | | Must be TOTAL |
| 11 | - | 11 | Blank | 1 | | |
| 12 | - | 21 | Hash amount | 10 | The sum of all the taxpayer remittance paid amounts for each of the detail records on the file | Must be greater than or equal to zero; dollars and cents; right justify; zero fill |
| 22 | - | 26 | Filler | 5 | Blank fill | |
| 27 | - | 32 | Hash count | 6 | Totalnumber of data records on the file EXCLUDING header, hash and trailer records. | Must be numeric; right justify; zero fill |
| 33 | - | 279 | Blank | 247 | | |
| 280 | - | 280 | Carriage return | 1 | Carriage return | |

## Trailer Record

| Begin Position | - | End Position | Element Name | Field Length | Remarks | Edit / Validation |
|---|---|---|---|---|---|---|
| 1 | - | 4 | Trailer label identifier | 4 | Constant "1 EOF" | |
| 5 | - | 5 | Blank | 1 | | |
| 6 | - | 9 | Number of records | 4 | Number of return records on file, including hash record; EXCLUDE Header and trailer records | must be numeric; right justify; zero fill |
| 10 | - | 279 | Blank | 270 | | |
| 280 | - | 280 | Carriage return | 1 | Carriage Return | |

### Need help?

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- get information and manage your taxes online
- check for new online services and features

**Withholding Tax** Information Center: (518) 485-6654