

**CT-33-M**

Department of Taxation and Finance

**Insurance Corporation MTA  
Surcharge Return**

Tax Law – Article 33, Section 1505-a

Amended  
return ☐

All filers must enter tax period: beginning

ending

Employer identification number (EIN)	File number	Business telephone number ( )	State or country of incorporation	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation			Date of incorporation	Date received (for Tax Department use only)
Mailing name (if different from legal name above) c/o Number and street or PO box			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.	Audit (for Tax Department use only)
City State ZIP code				

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete 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-NL, Form CT-33, or Form CT-33-A.

**A. Pay amount shown on line 22. Make payable to: *New York State Corporation Tax***

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

**A****Computation of MCTD allocation percentage****Authorized non-life insurance corporations MCTD allocation percentage (see instructions)**

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here) .....	1a		
1b MCTD premiums included on line 1a .....	1b		
2 MCTD allocation percentage (divide line 1b by line 1a) .....	2		%

**Life insurance corporations and unauthorized insurance corporations MCTD allocation percentage (see instr.)**

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E) .....	3a		
3b MCTD premiums included on line 3a (see instructions) .....	3b		
4 MCTD premium percentage (divide line 3b by line 3a) .....	4		%
5 Weighted MCTD premium percentage (multiply line 4 by nine) .....	5		%
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E) .....	6a		
6b MCTD wages included on line 6a (see instructions) .....	6b		
7 MCTD wage percentage (divide line 6b by line 6a) .....	7		%
8 Total MCTD percentages (add lines 5 and 7) .....	8		%
9 MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions) .....	9		%

**Computation of MTA surcharge**

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions) .....	10	
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9) .....	11	
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17)) .....	12	
13 MTA surcharge retaliatory tax credit (see instructions) .....	13	
14 Total MTA surcharge due (subtract line 13 from line 12) .....	14	

**15a**  
**15b Mandatory first installment (MFI) removed; see instructions**

16		
17 Total prepayments (from line 45) .....	17	
18 Balance (if line 17 is less than line 14, subtract line 17 from line 14) .....	18	
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) .....	19	
20 Interest on late payment (see instructions) .....	20	
21 Late filing and late payment penalties (see instructions) .....	21	
22 Balance due (add lines 18 through 21 and enter here; enter the payment amount on line A above) .....	22	

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**Computation of MTA surcharge** (continued; see instructions)

23	Overpayment (if line 14 is less than line 17, subtract line 14 from line 17; see instructions) .....	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's 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 (from line 38) .....	27		
28	Total refund claimed (add lines 26 and 27) .....	28		

**Claim for refund of MTA surcharge retaliatory tax credit** (see instructions)

For tax years before 2011, attach separate computation		A 2011	B 2012	C 2013	D 2014	E 2015
29	MTA surcharge payable (see instructions) .....	29				
30	MTA surcharge retaliatory tax credits previously allowed (see instructions) .....	30				
31	Balance (subtract line 30 from line 29; if less than zero, enter 0) .....	31				
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge (may not exceed line 31, column A; see instructions) .....	32				
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge (may not exceed line 31, column B; see instr.) .....	33				
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge (may not exceed line 31, column C; see instructions) .....	34				
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2014 MTA surcharge (may not exceed line 31, column D; see instructions) .....	35				
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2015 MTA surcharge (may not exceed line 31, column E; see instructions) .....	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** (see instructions)

	Date paid	Amount
39	Mandatory first installment .....	39
40a	Second installment from Form CT-400 .....	40a
40b	Third installment from Form CT-400 .....	40b
40c	Fourth installment from Form CT-400 .....	40c
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13 .....	41
42	Overpayment credited from prior years .....	42
43	Add lines 39 through 42 .....	43
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text"/> .....	44
45	Total prepayments (add lines 43 and 44; enter here and on line 17) .....	45

<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 e-mail 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
	E-mail 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
	E-mail address of individual preparing this return	Preparer's NYTPRIN or	Excl. code Date

See instructions for where to file.

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