



Application for Automatic Six-Month Extension of Time To File a Metropolitan Commuter Transportation Mobility Tax Return For Self-Employed Individuals (including partners)

Form with fields for: Your social security number (SSN), Your first name and middle initial, Your last name, Mailing address, Apartment number, City, village, or post office, State, ZIP code, E-mail.

Enter your 2-digit special condition code if applicable (see instructions) .. []

1 MCTMT payment .. 1. [] Dollars [] Cents [00]

Form with fields for: Paid preparer must complete (see instructions), Preparer's signature, Firm's name, Address, E-mail, Date, SSN or PTIN, Employer identification number, Mark an X if self-employed.

Payment information — Full payment (by check or money order only) must be made of any balance due with this automatic extension of time to file. Make your check or money order payable in U.S. funds to Commissioner of Taxation and Finance and write your social security number and 2009 MCTMT on it.

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Do not detach. File Form MTA-7 as an entire page.

Instructions

Ask for your extension online — Instead of using paper Form MTA-7 to request an extension of time to file, you can complete your request for free through the Online Tax Center on our Web site (at www.nystax.gov).

If you owe tax, you must pay it by the original date that your metropolitan commuter transportation mobility tax (MCTMT) return is due. If you want to pay by debit from your bank account (ACH debit), you must submit your extension request through the Online Tax Center on our Web site (at www.nystax.gov).

General information

Purpose — File Form MTA-7 on or before the due date of Form MTA-6, Metropolitan Commuter Transportation Mobility Tax Return, to get an automatic six-month extension of time to file your return.

If you are requesting an extension of time to file using Form MTA-7, you may still file Form MTA-6 electronically.

We cannot grant an extension of time to file for more than six months if you live in the United States.

Payment of tax — To obtain an extension of time to file, you must make full payment of the properly estimated MCTMT due. Payment may be made by check or money order enclosed with Form MTA-7.

Fee for payments returned by banks — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Special condition codes — If you qualify for one of the special conditions shown below, enter the specified 2-digit code on your Form MTA-7.

Code E3 Out of the country — Enter this code if you qualify for an automatic two-month extension of time to file your MCTMT return because you are out of the country and you need an additional four months to file. Also enter special condition code E3 on Form MTA-6 when you file your return.

Code E4 Nonresident aliens — Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your MCTMT return on June 15, 2010, and you need an additional six months to file (December 15, 2010). Also enter special condition code E4 on Form MTA-6 when you file your return.

Extension of time to file beyond six months — You may qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico.

To request an extension of time to file beyond six months, enter special condition code E5 on Form MTA-6, when you file your return. If you qualify under section 157.3(b)(1)(i) of the personal income tax regulations, attach a copy of the letter you sent to the IRS to request the additional time to file.

When to file — File Form MTA-7 on or before the filing deadline for your MCTMT return. For calendar year 2009, the filing deadline is April 30, 2010. For fiscal-year filers, the filing deadline is the thirtieth day of the fourth month following the close of the tax year. Extension applications filed after the filing deadline of the return are invalid.

How to file — File Form MTA-7 along with payment for any MCTMT due, on or before the due date of your return. Use the worksheet on the back to determine if a payment is required.

A husband and wife who are both required to file an MCTMT return must complete separate Forms MTA-7. You cannot file a joint MCTMT return or extension application.

Penalties

Late payment penalty — If you do not pay your MCTMT liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of MCTMT if the requirements relating to extensions of time to file have been complied with, the balance due shown on the MCTMT return is no greater than 10% of the total MCTMT shown on the MCTMT return, and the balance due shown on the MCTMT return is paid with the return.

Late filing penalty — If you do not file your Form MTA-6 when due (determined with regard to any extension of time to file), or if you do not file Form MTA-7 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the MCTMT due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your MCTMT return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as MCTMT due on the return reduced by any MCTMT paid. The penalty will not be charged if you can show reasonable cause for filing late.

Interest

Interest will be charged on any amount of MCTMT that is not paid on or before the due date of your MCTMT return, even if you received an extension of time to file your MCTMT return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Specific instructions

See the instructions for Form MTA-6 for the *Privacy notification* or if you need help contacting the Tax Department.

Filing in your form — Please use black ink (and never use red ink) when making entries on this form.

Name and address box — Enter your name, address, and social security number. Failure to provide a social security number may invalidate this extension. If you do not have a social security number, enter **do not have one**. If you do not have a social security number, but have applied for one, enter **applied for**.

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Paid preparer's responsibilities — Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Worksheet instructions

Complete the following worksheet to determine if you must make a payment with Form MTA-7.

Line 1 — Enter the amount of your MCTMT liability for 2009 that you expect to enter on Form MTA-6, line 2.

Line 2 — Enter the amount of 2009 MCTMT already paid that you expect to enter on Form MTA-6, line 3 (excluding the amount paid with Form MTA-7).

Worksheet	
1 MCTMT liability for 2009	1. _____
2 Total 2009 MCTMT already paid	2. _____
3 Total MCTMT payment (<i>subtract line 2 from line 1; enter this amount here and on line 1 on the front</i>). If line 2 is more than line 1, enter 0	3. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with this form (on paper or online) on Form MTA-6, line 3. For more information, see the line instructions for Form MTA-6.

Where to file

If you are enclosing a payment with this extension request, mail Form MTA-7 with your payment to:

**MCTMT EXTENSION REQUEST
PO BOX 4138
BINGHAMTON NY 13902-4138**

If the balance due on the front of this form is 0, mail Form MTA-7 to:

**MCTMT EXTENSION REQUEST—NR
PO BOX 4143
BINGHAMTON NY 13902-4143**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.