



Application for Permission to Make Metropolitan Commuter Transportation Mobility Tax Group Estimated Tax Payments and File a Group Return

Tax Department use only

Form MTA-599 is used by a partnership, a limited liability partnership (LLP), or a limited liability company (LLC) treated as a partnership to request permission (or reinstatement of permission) to make metropolitan commuter transportation mobility tax (MCTMT) group estimated tax payments and file a group return on behalf of its partners or members (collectively referred to as *group members*).

Further references to partnerships or partners shall include LLPs and LLCs treated as partnerships and members of LLPs and LLCs treated as partnerships, respectively.

For purposes of the MCTMT **only**, group members may be resident or nonresident partners.

In addition to completing this form, the following conditions must be met:

- Partnerships must have at least **two** qualified partners electing to participate in the MCTMT group return process.
- Form DTF-350, *Group Affidavit*, or individual powers of attorney must be filed with this application (see instructions on back).
- This application and accompanying documents must be filed no later than 45 days before the due date of the first required **estimated MCTMT payment** for the tax year in which the group is requesting to file on a group basis.

Note: Before completing this application, you must read TSB-M-09(2)MCTMT, *Metropolitan Commuter Transportation Mobility Tax Group Estimated Tax Payments and Group Returns for Partners*, and TSB-M-12(1)MCTMT, *Legislative Amendments to the Metropolitan Commuter Transportation Mobility Tax*, which are available on the Tax Department's Web site (at www.tax.ny.gov).

Legal name of partnership (see instructions)			Employer identification number (see instructions)		
Trade name if different from legal name above			Name of group agent		
Address (see instructions)			Address of group agent (if different, see instructions)		
City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code

A. This application is:

a new application

an application for reinstatement.

Enter the special MCTMT identification number previously issued to the group _____

B. Enter the first tax year for which the group return will be filed _____

C. Enter the number of group members that have elected to participate in the return _____

D. Were any individual estimated MCTMT payments made by the electing group members for the first tax year for which the group return will be filed? Yes No
If **Yes**, see instructions on back.

Certification: I certify that: (1) I have read and understand the rules relating to making MCTMT group estimated tax payments and the filing of a group return and agree to act as the group agent; (2) to the best of my knowledge and belief, on the date this application is submitted, the group members agree to conform to and meet the conditions of participation; and (3) I have legal authority to act and am submitting powers of attorney, if required (see *Powers of attorney/group affidavit options* on the back), for each of the group members.

Signature of group agent	Title	Telephone number ()	Date
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Return this completed application and powers of attorney (arranged in either alphabetical or social security number order) or Form DTF-350 to:

NYS TAX DEPARTMENT, TAXPAYER CONTACT CENTER — MTA GROUP RETURN, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Upon receipt of this completed application, the Tax Department will determine whether it is approved and advise you accordingly. If approved, a special MCTMT identification number will be issued to the group. This number must be used on the MCTMT group return and when making MCTMT group estimated tax payments.

Instructions

Name and address box — Enter in the appropriate spaces the legal name, trade name (if any), and address of the partnership. The *legal name* is the name in which the business owns property or acquires debt.

Enter the address of the group agent **only** if different from the business address of the group.

Employer identification number — Enter the federal employer identification number of the partnership.

Item A

New application — If the group has not previously requested permission to file on a group basis for the MCTMT, mark an **X** in the *new application* box.

Reinstatement — If the group previously received approval to file on a group basis for the MCTMT, but subsequently did not file a group return for one or more years and now wishes to resume filing on a group basis for the MCTMT, mark an **X** in the *application for reinstatement* box. Also enter the special MCTMT identification number previously issued to the group (if known).

Item C

Number of electing group members — Enter the number of group members the group agent knows (on the date Form MTA-599 is being filed) have elected to participate in the MCTMT group return process (see *Powers of attorney/group affidavit options*).

Item D

If any partners made estimated MCTMT payments on an individual basis for the current tax year, they may not elect to participate in a group return for the current tax year. However, if estimated MCTMT payments have been made on their behalf as a member of another MCTMT group, they must elect to participate in this MCTMT group filing.

Powers of attorney/group affidavit options — Form MTA-599 must be accompanied by either individual powers of attorney for each group member or by Form DTF-350 for the entire group.

Individual powers of attorney option — An individual power of attorney must be submitted for each qualified group member the group agent knows (at the time of application) will be included on the return. Each power of attorney must authorize the group agent to represent the participating group member in the group. If the group is applying for reinstatement, new powers of attorney must be submitted for all electing group members even though the group may have submitted powers of attorney for some or all those group members with the previous application.

Form DTF-350 may be submitted instead of individual powers of attorney.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at **www.tax.ny.gov**

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



Telephone assistance

MCT Mobility Tax Information Center: (518) 485-2392

To order MCTMT forms: (518) 485-2392



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.