CLGS-32-1 (12-25)

# TAXPAYER ANNUAL LOCAL EARNED INCOME TAX RETURN

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*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes. Contact your Tax Officer.*

*e-file* at efile.KeystoneCollects.com

**Tax Year**

| DATES LIVING AT EACH ADDRESS | STREET ADDRESS (No PO Box, RD or RR) | CITY OR POST OFFICE | STATE | ZIP |
|---|---|---|---|---|
| / / TO / / | | | | |
| / / TO / / | | | | |

*If you moved during the tax year, file one return for each municipality (enter PSD Code for each jurisdiction). Use Part-Year Resident Schedule on back to calculate income and taxes for each return.*

| LAST NAME, FIRST NAME, MIDDLE INITIAL | | SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL | |
|---|---|---|---|
| STREET ADDRESS (No PO box, RD or RR) | | | COUNTY |
| SECOND LINE OF ADDRESS | | | SCHOOL DISTRICT |
| CITY OR POST OFFICE | STATE | ZIP CODE | MUNICIPALITY |

| DAYTIME PHONE NUMBER | RESIDENT PSD CODE | EXTENSION REQUEST FORM see Instructions A5 Download form at KeystoneCollects.com | ☐ AMENDED RETURN |
|---|---|---|---|
| ☐☐☐ - ☐☐☐ - ☐☐☐☐ | | | |

The calculations reported in the first column MUST pertain to the name printed in the column, regardless of which spouse appears first. Combining income is NOT permitted.

**USE ONLY BLACK OR BLUE INK TO COMPLETE THIS FORM**

Include supporting documentation to verify income and credits below.

☐ Single ☐ Married, Filing Jointly ☐ Married, Filing Separately

Social Security #

If you had NO EARNED INCOME check the reason why:

☐ disabled ☐ student
☐ deceased ☐ military
☐ homemaker ☐ retired
☐ unemployed

Spouse's Social Security #

If you had NO EARNED INCOME check the reason why:

☐ disabled ☐ student
☐ deceased ☐ military
☐ homemaker ☐ retired
☐ unemployed

| | | |
|---|---|---|
| 1. Gross compensation as reported on W-2(s) (enclose W-2s) | .00 | .00 |
| 2. Unreimbursed Employee Business Expenses (enclose PA Schedule UE) | .00 | .00 |
| 3. Other Taxable Income (see Instructions; enclose supporting documents) | .00 | .00 |
| 4. Total Taxable Income (subtract Line 2 from Line 1 and add Line 3) | .00 | .00 |
| 5. Net Profits (enclose PA Schedules) NON-TAXABLE S-CORP earnings check this box ☐ (enclose S-Corp Schedule) | .00 | .00 |
| 6. Net Loss (enclose PA Schedules) | .00 | .00 |
| 7. Total Taxable Net Profit (subtract Line 6 from Line 5; if less than zero, enter zero) | .00 | .00 |
| 8. Total Taxable Income and Net Profit (add Line 4 and Line 7) | .00 | .00 |
| 9. Tax Liability (Line 8 multiplied by ) | .00 | .00 |
| 10. Income Tax Withheld (may not equal W-2; see Instructions) | .00 | .00 |
| 11. Quarterly and Extension Payments/Credit From Previous Year | .00 | .00 |
| 12. Credits: ☐ Out-of-State ☐ Philadelphia and ☐ Act 172 | .00 | .00 |
| 13. PAYMENTS and CREDITS (add Lines 10, 11, and 12) | .00 | .00 |
| 14. Refund: enter if $2 or more; or select credit option in Line 15 | .00 | .00 |
| 15. Credit to Taxpayer/Spouse if $2 or more, apply credit as follows ☐ Credit to next year ☐ Credit to spouse | .00 | .00 |
| 16. TAX BALANCE DUE (Line 9 minus Line 13 ) | .00 | .00 |
| 17. Penalty after Due Date (multiply Line 16 by ____ x number of months late) | .00 | .00 |
| 18. Interest after Due Date (multiply Line 16 by 0.00583 x number of months late) | .00 | .00 |
| 19. **TOTAL PAYMENT DUE (add Lines 16, 17 and 18)** | .00 | .00 |

Do not photocopy or print more than one W-2 or Form 1099 on the same page.

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.

| YOUR SIGNATURE | SPOUSE'S SIGNATURE (if filing jointly) | DATE (MM/DD/YYYY) |
|---|---|---|
| | | |

| PREPARER'S PRINTED NAME AND SIGNATURE | PHONE NUMBER |
|---|---|
| | |

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## S-CORPORATION REPORT

Report passive or unearned S-Corporation income (losses) that were reported on your PA-40 Return.

| TAXPAYER | TAXPAYER SPOUSE |
|---|---|
| $ .00 | $ .00 |

## PART-YEAR RESIDENT SCHEDULE

If you moved to another municipality, use this schedule to calculate income and taxes owed to each taxing jurisdiction. File **one** local earned income tax return for **each** PA municipality. Report taxable income, tax paid and tax liability for each PA municipality separately on each return.

**Current Residence** *(required)* _____ (street address) ____ ____ # months at this address
*Use full # months; not fraction of month*
_____ (municipality, State, ZIP)

Employer (1) _____
Income $ _____ divided by 12 months X _____ (months at this address) = $ _____
Withholding $ _____ divided by 12 months X _____ (months at this address) = $ _____
*Use full # months; not fraction of month*

Employer (2) _____
Income $ _____ divided by 12 months X _____ (months at this address) = $ _____
Withholding $ _____ divided by 12 months X _____ (months at this address) = $ _____
*Use full # months; not fraction of month*

Current Residence Total Income $ _____ Total Local Tax Withheld $ _____

**Put the Total Income on Line 1 and the Tax Withheld on Line 10 of the Local Earned Income Tax Return for your current residence taxing jurisdiction.**

*PSD Code - Current Residence*

**Previous Residence** *(required)* _____ (street address) ____ ____ # months at this address
*Use full # months; not fraction of month*
_____ (municipality, State, ZIP)

Employer (1) _____
Income $ _____ divided by 12 months X _____ (months at this address) = $ _____
Withholding $ _____ divided by 12 months X _____ (months at this address) = $ _____
*Use full # months; not fraction of month*

Employer (2) _____
Income $ _____ divided by 12 months X _____ (months at this address) = $ _____
Withholding $ _____ divided by 12 months X _____ (months at this address) = $ _____
*Use full # months; not fraction of month*

Previous Residence Total Income $ _____ Total Local Tax Withheld $ _____

**Put the Total Income on Line 1 and the Tax Withheld on Line 10 of the Local Earned Income Tax Return for your previous residence taxing jurisdiction.**

*PSD Code - Previous Residence*

FAQ

Visit KeystoneCollects.com for answers to frequently asked questions

## LINE 10: LOCAL EARNED INCOME TAX WITHHELD WORKSHEET

Complete worksheet if you work in an area where the non-resident tax rate exceeds your home resident rate

| | (1) Local Wages W-2 Box 16 | (2) Tax Withheld W-2 Box 19 | (3) Resident EIT Rate Tax Form Line 9 | (4) Workplace Location "Non-Resident" EIT Rate | (5) Column (4) minus Column (3) *If less than 0 enter 0* | (6) Disallowed Withholding Credit Col (1) times Col (5) | (7) Credit Allowed for Tax Withheld Col (2) minus Col (6) |
|---|---|---|---|---|---|---|---|
| Example | | | | | | | |
| 1. | $10,000.00 | $130.00 | 1.25% | 1.30% | 0.05% | $5.00 | $125.00 |
| 2. | | | | | | | |
| 3. | | | | | | | |
| | | | | | | | |
| | | | | | | **TOTAL Enter this amount on Line 10** | |

## LINE 12: OUT-OF-STATE TAX CREDIT WORKSHEET *(see Instructions)*

*(Credit for income tax paid to non-reciprocal states must first be applied to PA State tax. Credit for taxes paid may not exceed local resident EIT liability.)*

Out-of-state income ..... $ _____
*(Use figure from PA Schedule G-L)*

Out-of-state tax paid ..... $ _____
*(Use figure from PA Schedule G-L, Line 4.c)*

PA state income tax liability ..... $ _____
*(Out-of-state income x 3.07%)*

Credit available against PA state tax liability ..... $ _____
*(Choose the **lesser** of the out-of-state tax paid and the PA state income tax liability)*

Balance from PA state tax credit ..... $ _____
*(subtract PA state tax liability from out-of-state tax paid)*

Out-of-state income ..... $ _____
*(Use figure from PA Schedule G-L)*

Local Rate Multiplier (see Line 9 for local tax rate) ..... $ _____
*(Out-of-state income times local resident tax rate)*

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**LOCAL EARNED INCOME TAX CREDIT FOR LINE 12** ..... $ _____
*(Enter the **lesser** of the Balance from PA state tax credit and the Local Rate Multiplier on Line 12 of tax return)*

A NOTE FOR RETIRED AND/OR SENIOR CITIZENS

If you are retired and are no longer receiving a salary, wages or income from a business, you may not owe an earned income tax. Social Security payments, payments from qualified pension plans, interest and/or dividends accrued from bank accounts and/or investments are not subject to local earned income tax. If you received an Annual Local Earned Income Tax Return, please check the "retired" box on the front of the form and return it to your tax collector. If you still receive wages from a part-time employer or income from a business, you will need to file a return and pay the local earned income tax.