

FORM 531 - FINAL EARNED INCOME TAX RETURN
CUMBERLAND COUNTY TAX BUREAU
 21 Waterford Dr., Suite 201, Mechanicsburg, PA 17050
 PHONE: 717-590-7997
 WEB SITE: www.cumberlandtax.org

Attach all W-2's, 1099's and/or appropriate copies of State Schedules

Please round off cents to the nearest whole dollar for line entries 1-19 on your return. \$0.49 and below will round down to the nearest whole dollar and \$0.50 and above will round up to the nearest whole dollar. Example: \$12.49 enter as \$12.00 and \$12.50 enter as \$13.00.

TAX YEAR **2017**

YOU ARE REQUIRED BY LAW TO FILE THIS RETURN ON OR BEFORE APRIL 15th EVEN IF NO TAX IS DUE OR IF ALL TAX HAS BEEN WITHHELD

MUNICIPALITY

However, if you add two or more amounts to calculate the amount to enter on a line, include cents when adding the amounts and only round off the total.

FULL YEAR RESIDENT YES NO

Spouses may both file on this form, however tax calculations must be reported in separate columns. Joint filing (combining of income or expenses) is not permitted.

IF YOU MOVED DURING THE TAX YEAR, COMPLETE THE FOLLOWING MOVE INFORMATION:

Moved In	Address	Moved In	Address
Moved Out		Moved Out	
Moved In	Address	Moved In	Address
Moved Out		Moved Out	

YOU MUST COMPLETE



TAXPAYER A SS # _____
 TAXPAYER B SS # _____

T/P A - NAME ↓

T/P B - NAME ↓

1. Gross Earnings from Employment: Enclose W-2s	1		
2. Allowable Non-Reimbursed Employee Business Expenses Enclose PA Sch UE	2		
3. Other Earned Income Enclose 1099-MISC / 1099-R Excluding CODES 3-9 & G / 1099-C DO NOT INCLUDE INTEREST, DIVIDENDS OR CAPITAL GAINS	3		
4. Taxable Earnings Line 1 minus Line 2 Plus Line 3. CAN NOT BE < \$0.00	4		
5. Net Profits Attach PA Sch C, F, RK-1 and/or NRK-1 *Report S Corp Profit on reverse side only	5		
6. Net Loss Attach PA Sch C, F, RK-1 and/or NRK-1 *Report S Corp Loss on reverse side only	6		
7. Subtotal Subtract Line 6 from Line 5 IF LESS THAN ZERO, ENTER ZERO.	7		
8. Total Earned Income Line 4 plus Line 7	8		
9. Tax Liability Line 8 multiplied by tax rate _____ (see instructions)	9		
10. Earned Income Tax Withheld	10		
11. Quarterly Estimated Payments/Credit From Previous Tax Year	11		
12. Misc Credit and Act 172 Credit if Applicable See worksheet on back of form for calculating Philadelphia/Out of State Credit	12		
13. Total of 10, 11 & 12	13		
14. REFUND/CREDIT Subtract Line 9 from Line 13 NOTE: If more than \$1.00, enter amount	14		
15. CREDIT TO NEXT YEAR/CREDIT TO SPOUSE Next Year <input type="checkbox"/> Spouse <input type="checkbox"/>	15		
16. TAX DUE If Line 9 is greater than Line 13 - Subtract Line 13 from Line 9 NOTE: Amounts of \$1.00 or more must be paid.	16		
17. Penalty after April 15th SEE INSTRUCTIONS	17		
18. Interest after April 15th SEE INSTRUCTIONS	18		
19. TOTAL AMOUNT DUE Line 16 plus Line 17 plus Line 18	19		

MAKE CHECKS PAYABLE TO CUMBERLAND COUNTY TAX BUREAU. A FEE OF \$20.00 WILL BE CHARGED FOR RETURNED PAYMENTS.

I declare under penalties of perjury that I have examined this return and to the best of my knowledge and belief, it is a true, accurate and complete return.

Signature - Taxpayer A	Date	Occupation	E-Mail	Daytime Telephone

Signature - Taxpayer B	Date	Occupation	E-Mail	Daytime Telephone

Preparer's Name/Address (Please Print)	Preparer's Telephone

S-Corporation Profit/Loss Report

Taxpayer A: _____

Taxpayer B: _____

MOVE INFORMATION: The earned income tax is based on your residence or domicile. If you and/or your spouse have moved during the tax year, please complete the move information below. If you need additional space, please use a copy or attach a separate page. Prorate income and tax withheld by the number of months in each municipality using the employer/source of income information below. If you and/or your spouse have moved from one CCTB member municipality to another CCTB member municipality during the tax year, you do not need to file a second earned income tax return as long as the move information is provided below. Prorate earned income and tax withheld by the number of months in each municipality using the work sheet below.

PLEASE NOTE: If you have moved from a non-member municipality/school district or moved to a non-member municipality/school district during the year, **you are required to file earned income tax returns with the Cumberland County Tax Bureau and with the tax collector for the non-member municipality/school district. Please provide a copy of the non-member municipality/school district earned income tax return with the CCTB earned income tax return.**

TAXPAYER A

Street Address (P.O. Boxes are not acceptable)	City / State / Zip	Municipality	Resided From (MM/DD/YYYY)	Resided To (MM/DD/YYYY)	# of Months Resided

EMPLOYER / SOURCE OF INCOME INFORMATION

Employer Name and Address	State/Local Wages (W2 Box 16/18)	Local Tax Withheld (W2 Box 19)	Employed From (MM/DD/YYYY)	Employed To (MM/DD/YYYY)	# of Months Employed	Prorated Earnings	Prorated Tax

TAXPAYER B

Street Address (P.O. Boxes are not acceptable)	City / State / Zip	Municipality	Resided From (MM/DD/YYYY)	Resided To (MM/DD/YYYY)	# of Months Resided

EMPLOYER / SOURCE OF INCOME INFORMATION

Employer Name and Address	State/Local Wages (W2 Box 16/18)	Local Tax Withheld (W2 Box 19)	Employed From (MM/DD/YYYY)	Employed To (MM/DD/YYYY)	# of Months Employed	Prorated Earnings	Prorated Tax

NON RECIPROCAL STATE(S) / PHILADELPHIA CREDIT WORKSHEET: Actual income taxed by other state(s) (income for which liability was calculated) as shown on the other state's return, or for Philadelphia credit as shown on W2 or as reported to the City of Philadelphia. Do not use business privilege tax. Please note, this credit cannot exceed your earned income tax liability on the income taxed by other state(s). Calculations must be completed for each state where income was taxed.

REQUIRED: You must attach copies of other state's non-resident tax return, PA 40 and PA Schedule G. If copies are not received, your out of state credit request will be denied.

(1) Actual Earned Income	_____	
(2) Local Tax Rate as specified on front of tax return	_____	x _____ %
(3) Local Tax Liability	_____	
(4) Tax Liability paid to other state(s) or Philadelphia (Philadelphia Credit: Lesser amount should be entered on Line 12)	_____	
(5) PA Income Tax (Line 1 x PA Income Tax Rate 3.07%)	_____	
(6) Local Tax Credit (Line 4 minus Line 5 -- if Line 5 is more than Line 4, enter ZERO)	_____	
(7) Enter Lesser amount from Line 3 or Line 6	_____	
(8) Enter amount on Line 12 of Tax Return	_____	