



**WHO MUST FILE:**

If you have employed one or more individuals, other than domestic servants, for a salary, wage, commission, or other compensation, you must file a return for the first quarter in which you are required to withhold the Earned Income Tax from earnings, and each quarter thereafter.

If you have no employees for a tax period, a return must be filed indicating "no employees" for that quarter.

**QUARTERLY RETURNS AND DUE DATES:** A return must be filed for each quarter of the calendar year as follows:

Due on or Before

1st quarter: January, February, March .....April 30

2nd quarter: April, May, June .....July 31

3rd quarter: July, August, September ..... October 31

4th quarter: October, November, December ..... January 31

**NOTE: Delinquent cost may be assessed for failure to file a required Employer Quarterly Earned Income Tax return.**

**WHERE TO FILE:**

To file your quarterly E-1 Form electronically, visit our website at <http://www.hab-inc.com>. On our website you will be able to file your return by data entry or by a file upload. In order to file online, you will need your assigned Berkheimer account number, your federal identification number (EIN), and you must be able to make an online payment of any tax due. If you choose not to use an online filing option, you can mail your return and payment to the address noted at the bottom of this form.

**FORM E-1**

- ITEM 1: Total Earned Income Tax withheld from all employees' wages during the quarter.
- ITEM 2: Use this line for the correction of tax withheld for the preceding quarter(s) of the same calendar year. To make an adjustment a statement detailing the year/quarter, social security number(s) and the revised amount for each individual must be enclosed with this E-1 form. Total of all deposit payments – This is the total of payments made previously by you for this present quarter. Do not attach receipts.
- ITEM 3: Total of Items 1 and 2.
- ITEM 4: Penalty and interest must be calculated at a rate of 1% per month if paid after the quarterly due date.
- ITEM 5: Total amount of taxes due. If an employer has made no entries in Items (2), (3) or (4) then Item (5) is identical with Item (1)
- ITEM 6 THRU 9: These items are self-explanatory.
- ITEM 10: Wages Paid This Quarter - List Gross Wages Paid to each employee this quarter.  
With the passage of Pennsylvania Act 48 of 1994, it is no longer possible for us to remit to the City of Philadelphia any monies which you have collected for employees. If you need to set up an account with the City of Philadelphia you may call them at 215-686-6600.
- ITEM 11: Total Earned Income Tax Withheld - List amount of Earned Income Tax Withheld by you for each employee this quarter. Enter "0" if no Tax withheld this quarter for employee listed.
- ITEM 12: Resident Taxing Jurisdiction - Please list for each employee the name of the CITY, BOROUGH, or TOWNSHIP in which the employee resides in order that the Earned Income Tax Administrator may distribute the tax to the proper taxing jurisdiction.
- ITEM 13: Include Total Taxable Gross Wages and Earned Income Tax Withheld.

**ADDITIONAL FILING INSTRUCTIONS**

Form E-1 has been prepared by the Earned Income Tax Office. It is based on the list of employees already submitted by the employers. In order to ensure proper credit to your account, employers are required to perform the following operations:

- Add the name, address, social security number and correct taxing jurisdiction of any new employee.
- Your cancelled check is sufficient proof of payment.

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer at 610-599-3139, during the hours of 9:00 a.m. through 4:30 p.m., Monday through Friday. Or, you can visit our website at [www.hab-inc.com](http://www.hab-inc.com). If Berkheimer is not the appointed tax hearing officer for your taxing district, you must contact your taxing district about the proper procedures and forms necessary to file an appeal.*

BERKHEIMER  
EARNED INCOME TAX ADMINISTRATOR  
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BANGOR, PA 18013-0900