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 610-599-3182. Or, you can visit our website at www.hab-inc.com.
Berkheimer is not the appointed tax hearing officer for your taxing district and will not accept any petitions for appeal. Petitions for appeal must be filed with the appropriate appeals board for your County. Berkheimer can provide you with the proper procedures and forms necessary to file an appeal with the appeals board for your Tax Collection District.

A NOTE FOR RETIRED AND/OR SENIOR CITIZENS If you are retired and are no longer receiving wages or income from a business you may not owe an earned income tax. Social security payments, payments from a qualified pension plan and interest and/or dividends accrued from bank accounts and/or investments are not subject to the local earned income tax. If you received a local earned income tax form and are retired with no earned income, check the appropriate box on the front of this form and return it to us.

S-CORPORATION PROFIT/LOSS REPORT - Use this if you checked the box on line 5 on the front of this return.

To avoid future correspondence add any s-corporation profits or losses that you reported on your PA-40 return in these boxes.

TAXPAYER A: , , .00

TAXPAYER B: , , .00

LINES 5 & 6: NET PROFITS/NET LOSSES FROM BUSINESS:
Use line 5 for profit and line 6 for loss. DOCUMENTATION REQUIRED: 1099(s), Phila BIRT/NPT, PA schedules C, E, F, or K-1 must be enclosed (photocopies are accepted).

EARNED INCOME TAX WITHHELD WORKSHEET
Complete this worksheet for line 10 on the front of this return if you work in an area where the non-resident tax exceeds your home resident tax rate.

	(1) Local Wages (W2 box 16 or 18)	(2) Tax Withheld (W2 box 19)	(3) Home Location Resident Rate (See page 1, line 9)	(4) Work Location Non-Resident Rate (See Instructions)	(5) Col 4 minus Col 3 (if less than 0 enter 0)	(6) Disallowed Withholding Credit (Col 1 x Col 5)	(7) Credit Allowed For Tax Withheld (Col 2 - Col 6)
Example	$10,000	$130	1.25%	1.30%	0.05%	$5.00	$125.00
1.							
2.							
3.							
					TOTAL - Enter this amount on Line 10		

NON-RECIPROCAL STATE WORKSHEET - See Instructions for line 12

EARNED INCOME: Taxed in other state as shown on the state tax return.
Enclose a copy of state return or credit will be disallowed..... (1) _____
Local tax rate as specified in instructions for line 12 ..... X _____
(2) _____

Tax Liability Paid to other state(s) ..... (3)_____
PA Income Tax (line 1 x PA Income Tax rate for year being reported) ..... (4)_____
CREDIT to be used against Local Tax
(Line 3 minus line 4). On line 12 **enter this amount or the amount on line 2 of worksheet, whichever is less**. (If less than zero, enter zero) ..... (5) _____

LOCAL WORKSHEET (Moved During the Year) - Use this for Social Security Number A. For Spouse's (Social Security Number B on front of form) move information or for additional space for Social Security Number A, download an additional form from www.berk-e.com.

	DATES LIVING AT EACH ADDRESS	STREET ADDRESS, CITY, STATE, ZIP	TWP OR BORO	PSD CODE	COUNTY
1	TO				
2	TO				
3	TO				

INCOME PRORATION - ADDRESS 1 for Social Security Number A on front of form

	Local Income	Divided by 12	Multiply by # of Months at Address 1	Total Income	Withholding	Divided by 12	Multiply by # of Months at Address 1	Total Withholding
Employer 1	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Employer 2	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Employer 3	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Subtotal Income at Address 1 for all Employers:				=$	Subtotal Withholding at Address 1 for all Employers:			=$

INCOME PRORATION - ADDRESS 2 for Social Security Number A on front of form

	Local Income	Divided by 12	Multiply by # of Months at Address 2	Total Income	Withholding	Divided by 12	Multiply by # of Months at Address 2	Total Withholding
Employer 1	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Employer 2	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Employer 3	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Subtotal Income at Address 2 for all Employers:				=$	Subtotal Withholding at Address 2 for all Employers:			=$

INCOME PRORATION - ADDRESS 3 for Social Security Number A on front of form

	Local Income	Divided by 12	Multiply by # of Months at Address 3	Total Income	Withholding	Divided by 12	Multiply by # of Months at Address 3	Total Withholding
Employer 1	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Employer 2	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Employer 3	$	÷ 12 =	x	=$	$	÷ 12 =	x	=$
Subtotal Income at Address 3 for all Employers:				=$	Subtotal Withholding at Address 3 for all Employers:			=$