FRANKLIN COUNTY AREA TAX BUREAU
443 Stanley Ave • Chambersburg PA 17201-3600
LOCAL EARNED INCOME TAX
CERTIFICATE OF RESIDENCE FORM

TO EMPLOYERS/TAXPAYERS:

This form is to be used by employers and/or taxpayers to report essential information for the collection and distribution of Local Earned Income Taxes. This form must be utilized by employers when a new employee is hired or when a current employee notifies employer of a name and/or address change.

	YEE PHYSICAL RESIDENT ADD	RESS							
NAME (Last, First, Middle	Initial, Generation)								SOCIAL SECURITY NUMBER
PHYSICAL STREET ADDRE	SS (Not PO Box or c/o Address – See	Section 2 below)							BIRTHDATE
CITY		STATE	Z	ZIP CODE					DAYTIME PHONE NUMBER
COUNTY	SCHOOL DISTRICT					MUN	NICIPA	LITY	((City, Borough, Township)
DATE YOU BECAME A RES	SIDENT OF ABOVE ADDRESS	PSD CODE (6 digit)							TOTAL RESIDENT EIT RATE
SECTION 2 - EMPLO	YEE MAILING ADDRESS (If dif	ferent from physical ac	ddre	ss abov	re)				
MANUALC ADDRESS (Com	alaka andu if different former also sized.								

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MAILING ADDRESS (Complete only if different from physical address in Section 1)				
CITY	STATE	ZIP CODE		

SECTION 3 - WORKING SPOUSE ALSO RESIDING AT ABOVE ADDRESS		
NAME (Last, First, Middle Initial, Generation)	BIRTHDATE	SOCIAL SECURITY NUMBER

SECTION 4 - EMPLOYER LOCAL EMPLOYMENT	LOCA	TION – LOCAL PHYSIC	AL ADDRESS		
EMPLOYER NAME (Use Federal ID Name)				EMPLOYER FEIN	
LOCAL STREET ADDRESS (Not PO Box)					
CITY		STATE	ZIP CODE	PHONE NUMBER	
COUNTY SCH		IOOL DISTRICT			
MUNICIPALITY (City, Borough, Township)		WORK PSD CODE (6 digit)		MUNICIPAL NON-RESIDENT EIT RATE	

SECTION 5 - CERTIFICATION	
SIGNATURE OF EMPLOYEE	DATE
PHONE NUMBER	EMAIL ADDRESS

For information on obtaining the appropriate MUNICIPALITY (City, Borough, Township) PSD CODES and EIT (Earned Income Tax) RATES to enter in Sections 1 and 4 above, please refer to the Pennsylvania Department of Community & Economic Development website:

www.newPA.com Select Get Local Gov Support > Municipal Statistics > EIT/PIT/LST Tax Registers

FRANKLIN COUNTY AREA TAX BUREAU CERTIFICATE OF RESIDENCE FORM INSTRUCTIONS

Purpose

The Certificate of Residence will allow your employer to provide the tax bureau with the information required to distribute the local earned income tax withheld from your paycheck to the correct municipality and school district. You need to provide your employer with your **DOMICILE** address (i.e. permanent/principal physical address). This address may differ from your mailing address.

Determining Your Domicile

Most individuals have just one principal place of residence and can easily determine their domicile by considering the following characteristics of one's domicile. A domicile is:

- A permanent home to which you have the intention of returning to when absent
- A voluntary fixed place of habitation that is not for a special or limited purpose
- A fixed place of habitation which you consider to be permanent rather than temporary

If you can determine your domicile using the above criteria, go to "Instructions" below. If not, read on.

You may maintain two or more non-temporary residences and will have to select one of those permanent residences as your domicile since you can only have ONE (1) domicile. To accomplish this, the domicile should be determined based on the place where you have the greatest connections or the place you intend to be your domicile.

Items to consider in determining the residence with the greatest connections would include where a person:

- maintains a driver's license and vehicle registration
- obtains a homestead or farmstead exemption on property
- declares residency for licenses, income tax returns or school tuition
- fulfills local tax obligations
- registers to vote
- spends the greatest amount of time
- has doctors, lawyers and accountants
- worships regularly
- participates in social, fraternal or athletic organization

Your domicile does not change until you move to another location with the sincere intention of making your "new" permanent home there and abandoning your previous domicile. File a new certificate with your employer at the time this occurs.

Instructions

<u>Instructions to Employees</u>: Complete Sections 1, 2, 3, & 5 and return to your employer at time of employment or change of permanent address and/or name. Shaded area in Section 1 should be completed by your employer.

Instructions to Employers: Complete Section 4 of this form and the shaded area of Section 1. If you have multiple work locations, be sure to indicate the local address where the employee in Section 1 works. You will need the information in Section 1 and Section 4 when completing your local withholding tax return (Form 511).

Determine the correct PSD Code and Withholding Rate for the employee's residence address in Section 1 and the PSD Code and Withholding Rate for the work location address in Section 4. Under Act 32 of 2008, you are required to withhold from the employee the higher of the Section 1 resident rate or the Section 4 non-resident rate.

Mail a copy of the completed certificate of residence to the tax bureau and keep a copy for your payroll/personnel records. You may send them in as they are completed or submit them along with your next tax return (Form 511).