

FORM 531 - FINAL EARNED INCOME TAX RETURN
CUMBERLAND COUNTY TAX BUREAU
PHONE: 717-761-4900

WEB SITE: www.cumberlandtax.org

TAX YEAR

ATTACH APPROPRIATE
COPIES OF STATE
SCHEDULES AND/OR ALL
W-2'S & 1099'S

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

FULL YEAR RESIDENT YES ☐ NO ☐

MUNICIPALITY

A husband and wife 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 MOVING INFORMATION:

Moved in 1/1	Address	Moved in 1/1	Address
Moved Out		Moved Out	
Moved in		Moved in	
Moved Out 12/31		Moved Out 12/31	

YOU MUST COMPLETE	Taxpayer A SS #	T/P A - NAME ↓	T/P B - NAME ↓
	Taxpayer B SS #		

1. Gross Earnings from Employment: **Enclose W-2s**
2. Allowable Non-Reimbursed Employee Business Expenses **Enclose PA Sch UE**
3. Other Earned income **Enclose 1099-MISC / 1099-R Excluding CODES 3, 4 & 7 / 1099-C DO NOT INCLUDE INTEREST, DIVIDENDS or CAPITAL GAINS**
4. Taxable Earnings **Line 1 minus Line 2 plus Line 3. CAN NOT BE < \$0**
5. Net Profit **Attach PA Sch C, F, RK-1 and/or NRK-1 *REPORT S Corp Profit on reverse side only**
6. Net Loss **Attach PA Sch C, F, RK-1 and/or NRK-1 *REPORT S Corp Loss on reverse side only**
7. Subtotal Subtract Line 6 from Line 5 **IF LESS THAN ZERO, ENTER ZERO**
8. Total Earned Income Line 4 plus Line 7 **DO NOT ROUND PAST THIS POINT**
9. Tax Liability Line 8 multiplied by tax rate _____ (See instructions)
10. Earned Income Tax Withheld
11. Quarterly Estimated Payments/Credit From Previous Tax Year
12. Misc Credit See worksheet on back of form for calculating Philadelphia/Out of State Credit
13. Total of 10, 11, & 12
14. REFUND/CREDIT Subtract Line 9 from Line 13 **NOTE: NO Refunds under \$1.00**
15. CREDIT TO NEXT YEAR/CREDIT TO SPOUSE Next Year ☐ Spouse ☐
16. TAX DUE **If Line 9 is greater than Line 13-Subtract Line 13 from Line 9 NOTE: Amounts Less than \$1.00 need not be paid.**
17. Penalty after April 15th **SEE INSTRUCTIONS**
18. Interest after April 15th **SEE INSTRUCTIONS**
19. TOTAL AMOUNT DUE Line 16 plus Line 17 plus Line 18

1		
2		
3		
4		
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9		
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19		

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

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

Required for informational purposes only. Please report any S Corporation pass thru profits (losses) that were reported on your PA 40 Return

TAXPAYER A: _____

TAXPAYER B: _____

EMPLOYMENT/OTHER INCOME WORKSHEET

Taxpayer A

EMPLOYER/SOURCE OF INCOME		DATES EMPLOYED		TAXPAYER A		PRORATED FIGURES	
Enclose a W-2, 1099 or written explanation of income for each entry. Do not include income from 1099 DIV/INT or PA Unemployment Compensation		FROM	TO	GROSS EARNINGS	LOCAL TAX WITHHELD	PRORATED EARNINGS	PRORATED TAX
1							
2							
3							
4							
5							
6							
If more space is needed you may attach an additional sheet of paper.			TOTAL				
				Enter on Line 1 or 3	Enter on Line 10	Enter on Line 1	Enter on Line 10

Taxpayer B

EMPLOYER/SOURCE OF INCOME		DATES EMPLOYED		TAXPAYER B		PRORATED FIGURES	
Enclose a W-2, 1099 or written explanation of income for each entry. Do not include income from 1099 DIV/INT or PA Unemployment Compensation		FROM	TO	GROSS EARNINGS	LOCAL TAX WITHHELD	PRORATED EARNINGS	PRORATED TAX
1							
2							
3							
4							
5							
6							
If more space is needed you may attach an additional sheet of paper.			TOTAL				
				Enter on Line 1 or 3	Enter on Line 10	Enter on Line 1	Enter on Line 10

NON RECIPROCAL STATE/PHILADELPHIA CREDIT WORKSHEET

ACTUAL INCOME taxed by other state as shown on other state's return or for Philadelphia credit as shown on W-2 or as reported to the City of Philadelphia. Do not use business privilege tax.		Required: attach copy of out-of-state filing & PA Sch G	(1)
Local Tax Rate as specified in the table below			x %
Local Tax Liability			(2)
Tax Liability paid to other state or Philadelphia (PHILADELPHIA CREDIT: Lesser Amount should be entered on Line 12)			(3)
Continue for OUT-OF-STATE CREDIT: PA Income Tax (Line 1 x PA Income Tax Rate)			(4)
LOCAL TAX CREDIT (Line 3 minus Line 4) If Line 4 is more than Line 3 enter ZERO, Enter lesser amount from Line 2 or 5 on Line 12			(5)

Cumberland County Tax Bureau collects the earned income/compensation tax and the net profits tax for the following school districts and municipalities. If you were a resident of any of the municipalities and school districts for all or any portion of the tax year, you are required to file a written form with this tax bureau.

TAX TABLE:TOTAL TAX RATE IS INDICATED BELOW FOR EACH OF THE MEMBER SCHOOL DISTRICTS

*ONLY SELF EMPLOYED TAXPAYERS FROM THE FOLLOWING SCHOOL DISTRICTS AND MUNICIPALITIES WILL BE REQUIRED TO FILE THEIR 2012 TAX RETURN WITH CUMBERLAND COUNTY TAX BUREAU.

CUMBERLAND COUNTY AND FRANKLIN COUNTY TAXING AUTHORITIES:				CUMBERLAND COUNTY AND YORK COUNTY:			
Big Springs SD*	COOKE TOWNSHIP	1.65%		Mechanicsburg SD	MECHANICSBURG BOROUGH	1.70%	
	LOWER FRANKFORD TOWNSHIP	1.65%			SHIREMANSTOWN BOROUGH	1.70%	
	LOWER MIFFLIN TOWNSHIP	1.65%			UPPER ALLEN TOWNSHIP	1.70%	
	NEWVILLE BOROUGH	1.65%			LOWER ALLEN TOWNSHIP	1.70%	
	NORTH NEWTON TOWNSHIP	1.65%			(Shiremanstown Annex)		
	PENN TOWNSHIP	1.65%			LEMOYNE BOROUGH	1.45%	
	SOUTH NEWTON TOWNSHIP	1.65%			LOWER ALLEN TOWNSHIP	1.45%	
	UPPER FRANKFORD TOWNSHIP	1.65%			NEW CUMBERLAND BOROUGH	1.45%	
	UPPER MIFFLIN TOWNSHIP	1.65%			WORMLEYSBURG BOROUGH	1.45%	
	WEST PENNSBORO TOWNSHIP	1.65%			FAIRVIEW TOWNSHIP (YORK)	1.45%	
Carlisle Area SD*	CARLISLE BOROUGH	1.60%		West Shore SD	GOLDSBORO BOROUGH (YORK)	1.45%	
	DICKINSON TOWNSHIP	1.60%			LEWISBERRY BOROUGH (YORK)	1.45%	
	MT HOLLY SPRINGS BOROUGH	1.60%			NEWBERRY TOWNSHIP (YORK)	1.45%	
	NORTH MIDDLETON TOWNSHIP	1.60%					
Shippensburg Area SD*	HOPEWELL TOWNSHIP	1.40%		CUMBERLAND COUNTY AND YORK COUNTY:			
	NEWBURG BOROUGH	1.40%		Camp Hill SD	CAMP HILL BOROUGH	2.00%	
	SHIPPENSBURG BOROUGH	1.40%			HAMPDEN TOWNSHIP	1.60%	
					MIDDLESEX TOWNSHIP	1.60%	
					MONROE TOWNSHIP	1.60%	
					SILVER SPRING TOWNSHIP	1.60%	
					EAST PENNSBORO TOWNSHIP	1.60%	