

**LOCAL EARNED INCOME TAX RETURN
LANCASTER COUNTY TAX COLLECTION BUREAU**

1845 William Penn Way Suite 1 • Lancaster, PA 17601-6713
Phone (717) 569-4521 • www.lctcb.org

THIS RETURN MUST BE FILED.

Please Note: If you received a Tax Return it must be filed with the bureau. Failure to file will result in audit and/or prosecution.

FOR OFFICIAL USE ONLY

A Taxpayer(s) informat

*Complete information in the area below.
List your current address.*

TAX YEAR

--	--	--	--

Taxpayer A _____

Taxpayer B _____

Address _____

City _____ State _____

Zip Code _____

Check all that apply:

Moved (Complete Section B and Schedule P)

Extension Request

Amended Return

If you had no Earned Income check reason:

A	B	Taxpayer
<input type="checkbox"/>	<input type="checkbox"/>	Disabled
<input type="checkbox"/>	<input type="checkbox"/>	Deceased
<input type="checkbox"/>	<input type="checkbox"/>	Homemaker
<input type="checkbox"/>	<input type="checkbox"/>	Unemployed
<input type="checkbox"/>	<input type="checkbox"/>	Student
<input type="checkbox"/>	<input type="checkbox"/>	Military
<input type="checkbox"/>	<input type="checkbox"/>	Retired

B COMPLETE THIS SECTION IF YOU MOVED DURING THE TAX YEAR. ACCOUNT FOR ALL 12 MONTHS.

Address	From MM/DD/YYYY	To MM/DD/YYYY	Municipal Code (Table 1)

C SELECT MUNICIPAL CODE FOR YOUR RESIDENCE

FROM TABLE 1 (See Instructions):

D SOCIAL SECURITY NUMBER (Enter complete SS#) ----->

1 W-2 EARNINGS -----> *Enclose Supporting W-2's*

2 EMPLOYEE BUSINESS EXPENSE -----> *Enclose Pennsylvania form PA - UE*

3 OTHER TAXABLE EARNED INCOME -----> *DO NOT include interest, dividends or capital gains*

4 TOTAL TAXABLE EARNED INCOME -----> *Line 1 minus Line 2 plus Line 3. If less than zero, enter zero*

5 NET PROFIT(S) Business Farm Partnership -----> *Enclose Schedules/Report S Corp. income on reverse side only*

6 NET LOSS(ES) Business Farm Partnership -----> *Enclose Schedules/Report S Corp. loss(es) on reverse side only*

7 TOTAL TAXABLE NET PROFIT(S) -----> *Line 5 minus Line 6*

8 TOTAL TAXABLE EARNED INCOME AND NET PROFIT -----> *Line 4 plus Line 5 minus Line 6*

9 TAX LIABILITY Line 8 multiplied by decimal tax rate -----> *See instructions*

10 TOTAL LOCAL INCOME TAX WITHHELD -----> *As indicated on enclosed W-2's*

11 ESTIMATED PAYMENTS and/or PRIOR YEAR CREDIT APPLIED TO THIS TAX YEAR ----->

12 CREDIT FOR TAXES PAID TO PHILADELPHIA and/or OTHER STATES -----> *Worksheet on Reverse Side*

13 TOTAL CREDITS -----> *Add Lines 10, 11, and 12*

14 OVERPAYMENT/REFUND -----> *Line 13 minus Line 9. If less than \$1.00, enter zero*

15 AMOUNT OF OVERPAYMENT CREDIT TO NEXT YEAR/TRANSFER to/from SPOUSE -----> Next Year Spouse

16 TAX BALANCE DUE -----> *Line 9 minus Line 13, minus any credit from spouse. If less than \$1.00, enter zero*

17 PENALTY & INTEREST -----> *Add 1% per month after original due date*

18 LATE FILING FEES/OTHER ----->

19 TOTAL AMOUNT DUE -----> *Add Lines 16, 17 and 18*

	TAXPAYER A				TAXPAYER B			
D								
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19								

20 I/we declare under penalties provided by law that this return and all accompanying schedules and statements have been examined by me/us. To the best of my/our knowledge and belief they are true, correct and complete.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature A	Day Phone	Date	Occupation
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature B	Day Phone	Date	Occupation

PAID PREPARER'S NAME (PLEASE PRINT) & TELEPHONE:

Signature Day Phone

EARNED INCOME TAX PAYMENT VOUCHER

TAX YEAR

- 21** SSN (from Line D)
- 22** TAX DUE (from Line 16)
- 23** PENALTY & INTEREST (from Line 17)
- 24** FEES/OTHER (from Line 18)
- 25** TOTAL DUE (from Line 19)

Taxpayer A _____

Taxpayer B _____

	TAXPAYER A				TAXPAYER B			
21								
22								
23								
24								
25								

- Make checks payable to: LCTCB
- Do not use - dashes for zero amounts
- Credit Card Payments - See Instructions
- Use the "LCTCB - PAYMENT" label provided with this return OR Mail to: LCTCB - PAYMENT PO BOX 11444 LANCASTER, PA 17605-1444

40105 000000000000 00000 00 000000000000 000000000 000000 000000000000 0

SCHEDULE P
(See enclosed instructions)

COMPLETE ONLY IF YOU MOVED INTO OR OUT OF THE LCTCB JURISDICTION(S).

SECTION A

EMPLOYMENT WORKSHEET

Taxpayer A

<u>EMPLOYER/SOURCE OF INCOME</u>		<u>DATES EMPLOYED</u>		<u>LCTCB Portion</u>		<u>Other Collector Portion</u>	
Enclose a W-2 for each employer listed below. Report W-2 income only in this section.		FROM MM/DD/YYYY	TO MM/DD/YYYY	WAGES	TAX	WAGES	TAX
1							
2							
3							
			TOTAL				
				Enter on Line 1	Enter on Line 10		

Taxpayer B

<u>EMPLOYER/SOURCE OF INCOME</u>		<u>DATES EMPLOYED</u>		<u>LCTCB Portion</u>		<u>Other Collector Portion</u>	
Enclose a W-2 for each employer listed below. Report W-2 income only in this section.		FROM MM/DD/YYYY	TO MM/DD/YYYY	WAGES	TAX	WAGES	TAX
1							
2							
3							
			TOTAL				
				Enter on Line 1	Enter on Line 10		

SECTION B

NET PROFIT(S) AND LOSS(ES) WORKSHEET

Report only the LCTCB portion of the income and/or loss on Line(s) 5 and Line(s) 6 of the tax return.

Enclose Net Profit(s)/Loss(es) – Supporting Schedules	Profit	Loss	LCTCB Portion Of Profit(s) (Line 5) And Loss(es) (Line 6)	Other Collector Portion Of Profit(s) And Loss(es)
	X	X		
	X	X		
	X	X		
	X	X		

SECTION C

OTHER TAXABLE EARNED INCOME WORKSHEET

Report only the LCTCB portion of the income on Line 3 of the tax return.

Other Taxable Income Enclose 1099 or written explanation of income for each entry. Do not include income from interest, dividends or PA Unemployment Compensation Benefits	LCTCB Portion Of The Income (Line 3)	Other Collector Portion Of The Income

S-Corp

REPORTING SCHEDULE

For audit purposes only. Do not include in calculating total taxable income.

S-Corp Enclose – Supporting Schedules	Profit	Loss
	X	X
	X	X
	X	X
	X	X

NON RECIPROCAL STATE/PHILADELPHIA CREDIT WORKSHEET

COMPLETE ONLY IF EARNED INCOME WAS RECEIVED FROM A NON-RECIPROCAL STATE OR THE CITY OF PHILADELPHIA

1. GROSS 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 (Required: attach copy of out-of-state filing)
2. Local Tax Rate as specified in the Table 1 of the instructions X _____
3. Local Tax Liability (Multiply Line 1 x Line 2)
4. Tax liability paid to other state or Philadelphia
5. **PHILADELPHIA CREDIT** Lesser amount of Lines 3 or 4. **STOP HERE** and enter on Line 12
6. **OUT-OF-STATE CREDIT** Line 1 x PA Income Tax Rate
7. Line 4 Minus Line 6. If Line 6 is more than line 4, Enter Zero - **No Credit Allowed**
Enter lesser amount from Line 3 or 7 on Line 12

If more space is needed for Sections A, B, C or S-Corp, you may attach an additional sheet of paper.

LANCASTER COUNTY EARNED INCOME TAX RETURN INSTRUCTIONS

GENERAL INFORMATION:

This tax return covers the tax period from January 1, through December 31, and must be completed and filed with this bureau by the original due date. This is an earned income and net profits tax, levied by school districts and municipalities, collected by this Bureau, and distributed to the school district and municipality where you reside. The Bureau retains the right to request additional documentation to substantiate the information reported.

WHO MUST FILE:

All residents of Lancaster County, Octorara Area School District in Chester County, Middletown Area School District, Lower Dauphin School District and Susquehanna Township School District in Dauphin County who were 16 years of age or older; not fully retired or had earned income at any time during the tax year. A tax return must be filed even if no tax is due or your employer(s) withheld all tax due. Failure to receive a tax return shall not excuse the taxpayer from filing a return, or paying any tax due. Tax return forms are available on our website, www.lctcb.org, or by contacting the Bureau.

INSTRUCTIONS FOR COMPLETING TAX RETURN

Section A • If the information is not pre-printed, please provide your name, current address, city, state and zip code in the space(s) provided.

- If a taxpayer is to be removed from this form, draw a line through the taxpayer to be removed and check the appropriate box.
- If you are requesting an extension or filing an amended return check the appropriate box.
- Taxpayers reporting no earned income must check the applicable box.

Section B Complete this section if you moved during the tax year. Account for all 12 months.

Section C Enter the municipal code from Table 1 for your residence as of December 31, of the tax year.

Section D Enter your complete social security number(s) in the appropriate column(s).

TAX COMPUTATION:

Lines 1 through 25 provide two columns. All information for Taxpayer A and Taxpayer B must be recorded in the appropriate columns.

Line 1 Enter total gross earned income as indicated on your W-2(s). Include copies of W-2(s) when mailing return. **Report only income earned while a resident of our jurisdiction.** Examples of taxable and non-taxable income are listed in Table 2 on the reverse side. This is not, however, intended to be a complete listing. If you are not sure about a certain item, please contact the Bureau office for clarification.

Line 2 Enter total business expenses (include supporting documentation Pennsylvania State Form PA-UE). Expenses for which an employee has not been reimbursed are allowable as a deduction from gross earned income, provided such expenses are allowable for Pennsylvania State Income Tax purposes. These expenses must be ordinary, necessary, and required by the employer in order for the taxpayer to keep his/her present job. Examples of business expenses are listed in Table 2 on the reverse side. This is not, however, intended to be a complete listing.

NOTE: Business expenses reported without enclosing proper supporting documentation or schedules will be denied without notification to the taxpayer.

Line 3 Enter earned income not reported on Line 1. Interest and dividends earned are not taxable and should not be included.

Line 4 Enter the total of Line 1 minus Line 2 plus Line 3. If less than zero, enter zero.

Line 5 Report all self-employment profits and include all supporting schedules (PA Schedule C, PA Schedule F and/or PA Schedule K-1). PA Schedule C-F is **not** acceptable. Report S Corp profits on reverse side of the return only.

Line 6 Report all self-employment losses and include all supporting schedules (PA Schedule C, PA Schedule F and/or PA Schedule K-1). PA Schedule C-F is **not** acceptable. Report S Corp losses on reverse side of the return only.

Line 7 Enter the total of Line 5 minus Line 6.

Line 8 Enter the total of Line 4 plus Line 5 minus Line 6.

Line 9 Enter the total of Line 8 multiplied by the decimal tax rate table (see Table 1 on the reverse side) Example 1.000% = 0.010, 1.75% = 0.0175

Line 10 Enter the sum of the amount(s) recorded in the "LOCAL INCOME TAX" box of W-2(s). Credit for this amount will only be given if W-2(s) are provided with the filing.

Do not include Local Services Tax, Philadelphia City, Pittsburgh City and/or Other State credits.

Line 11 Enter the sum of quarterly payments, estimated payments and previous year's credit applied to this year.

Line 12 Enter the total Philadelphia City and/or Other State credit. There is no credit for taxes paid to Pittsburgh. Refer to the instructions below and/or the worksheet on the reverse side of the return.

Line 13 Enter the sum of Lines 10, 11 and 12.

Line 14 Enter a value on this line only if Line 13 minus Line 9 is greater than or equal to a \$1.00.

Line 15 Enter credit amount being applied in the column of the individual receiving the credit or overpayment and check the appropriate box.

Failure to choose an option for your overpayment will result in a refund. LCTCB is required to report refunds/credits of \$10.00 or more to the Internal Revenue Service.

Line 16 Enter a value on this line only if Line 9 minus Line 13 minus any credit from spouse that is greater than or equal to \$1.00.

Line 17 Only complete if filed after April 15, 2010. Interest and penalty is computed at the rate of 1% per month, or portion of a month, that tax remains unpaid after the due date. Compute the value by multiplying Line 16 times the number of months late times .01 (Line 16 x Months Late x .01).

Line 18 Late filing fee of \$15.00.

Line 19 Enter the total of Lines 16, 17 and 18. Acceptable forms of payment include checks, money order, cash and credit cards.

New - You may elect to pay by VISA, MasterCard, American Express or Discover Card provided by Official Payments Corp. This service is available by going to our website, www.lctcb.org, by phone 1-800-272-9829 or by visiting the Bureau office. Payments through Official Payments Corp. will incur a convenience fee.

Line 20 Sign and date the tax return. Complete all information requested. Please provide a daytime telephone number in the event there are any questions about this filing.

Line 21 Enter your complete Social Security number.

Line 22 Enter Tax Due from Line 16.

Line 23 Enter Penalty and Interest from Line 17.

Line 24 Enter the fee from Line 18.

Line 25 Enter the total from Line 19.

Mailing Instructions: Mail your return and all appropriate documentation in the envelope supplied or to the following addresses:

Payments:	LCTCB - PAYMENT • PO BOX 11444 • Lancaster, PA 17605-1444
Refund:	LCTCB - REFUND • PO BOX 11445 • Lancaster, PA 17605-1445
No Payment/No Refund:	LCTCB - NO PYMT/REF • PO BOX 11446 • Lancaster, PA 17605-1446

SCHEDULE P INSTRUCTIONS

WHO MUST FILE THIS FORM

All residents of Lancaster County, Octorara Area School District in Chester County, Middletown Area School District, Lower Dauphin School District and Susquehanna Township School District in Dauphin County who file a Lancaster County Earned Income Tax form and meet ANY of the following criteria during any part of the tax year:

- Moved in to the LCTCB jurisdiction
- Moved out of the LCTCB jurisdiction

SECTION A: List each Employer or Other source of income; the corresponding dates for each source; the amount of wages and tax due to each collector for each source in the columns under the appropriate taxpayer. If you moved during the tax year and pro-ration of earnings and/or withholdings is required, please supply the information requested on Schedule P. **Please list residences outside our jurisdiction as code 000000. Please account for all 12 months of the tax year. DO NOT report income earned while your residence was outside our jurisdiction.**

SECTION B: List total Net Profits and Loss(es) incurred during the tax year while you were a resident in our jurisdiction. Separate profits and loss(es) between LCTCB and the other collector. Do not report profits or loss(es) incurred while residing in another jurisdiction.

SECTION C: List all other earned income incurred during the tax year while you were a resident in our jurisdiction. Separate income between LCTCB and the other collector. Do not report income incurred while residing in another jurisdiction.

New - S-Corp Reporting Schedule Instructions For auditing purposes only: List S-Corp Profit(s) and/or Loss(es) and provide supporting documentation.

PHILADELPHIA TAX/OTHER STATE CREDIT INSTRUCTIONS

Other State (Line 12): You may take credit up to the Tax Rate properly reported on Line 9 multiplied by the gross earnings taxed by another state of the United States, if the amount of income tax liability to another state is in excess of those earnings multiplied by the PA Income Tax rate. You must provide a copy of the other state's income tax return, or credit will not be allowed (Schedule G not acceptable). No credit will be allowed against compensation received in Maryland, Ohio, West Virginia, Indiana, New Jersey, or Virginia, which are reciprocal tax states.

Philadelphia City (Line 12): You may take credit up to the Tax Rate properly reported on Line 9 multiplied by the earnings subject to Philadelphia Wage Tax, provided you send evidence of payment. You may not apply the excess Philadelphia tax payment against tax liability for earnings not subject to the Philadelphia Wage Tax.

Pittsburgh Tax: No credit is available on Pittsburgh withholding. The taxpayer should apply to Pittsburgh for a refund and/or withholding exemption from the Pittsburgh tax.

TABLE 1

SCHOOL DISTRICT Municipality	MUNICIPAL CODE	PERCENTAGE TAX RATE	DECIMAL TAX RATE	SCHOOL DISTRICT Municipality	MUNICIPAL CODE	PERCENTAGE TAX RATE	DECIMAL TAX RATE	SCHOOL DISTRICT Municipality	MUNICIPAL CODE	PERCENTAGE TAX RATE	DECIMAL TAX RATE
COCALICO				HEMPFIELD				OCTORARA AREA (cont'd)			
Adamstown Boro	360033	1.000%	0.010	E Hempfield Twp	360575	1.000%	0.010	Parkesburg Boro	151203	1.000%	0.010
Denver Boro	360363	1.000%	0.010	E Petersburg Boro	360633	1.000%	0.010	Sadsbury Twp	361475	1.000%	0.010
E Cocalico Twp	360455	1.000%	0.010	Mountville Boro	361173	1.000%	0.010	W Fallowfield Twp	151865	1.000%	0.010
W Cocalico Twp	361715	1.000%	0.010	W Hempfield Twp	361805	1.000%	0.010	W Sadsbury Twp	152075	1.200%	0.012
COLUMBIA				LAMPETER/STRASBURG				PENN MANOR			
Columbia Boro	360273	1.000%	0.010	Strasburg Boro	361533	1.000%	0.010	Conestoga Twp	360305	1.000%	0.010
CONESTOGA VALLEY				LANCASTER				PEQUEA VALLEY			
E Lampeter Twp	360605	1.000%	0.010	Strasburg Twp	361565	1.000%	0.010	Manor Twp	361055	1.000%	0.010
Upper Leacock Twp	361625	1.000%	0.010	W Lampeter Twp	361835	1.000%	0.010	Martic Twp	361115	1.000%	0.010
W Earl Twp	361775	1.000%	0.010	W Lampeter Twp Annex	361855	1.100%	0.011	Millersville Boro	361143	1.000%	0.010
E Lampeter Twp Annex	360690	1.100%	0.011	Lancaster City	360842	1.100%	0.011	Pequea Twp	361355	1.000%	0.010
DONEGAL				LOWER DAUPHIN				SOLANCO			
E Donegal Twp	360485	1.000%	0.010	Lancaster Twp	360875	1.000%	0.010	Leacock Twp	360905	1.000%	0.010
Marietta Boro	361083	1.000%	0.010	Conewago Twp	220065	1.000%	0.010	Paradise Twp	361295	1.000%	0.010
Mount Joy Boro	361203	1.000%	0.010	East Hanover Twp	220155	1.000%	0.010	Salisbury Twp	361505	1.000%	0.010
Mount Joy Twp	361235	1.000%	0.010	Hummelstown Boro	220363	1.000%	0.010	Bart Twp	360095	1.650%	0.0165
EASTERN LANCASTER COUNTY				MANHEIM CENTRAL				SUSQUEHANNA TOWNSHIP			
Brecknock Twp	360125	1.000%	0.010	Londonderry Twp	220455	1.000%	0.010	Colerain Twp	360245	1.650%	0.0165
Caernarvon Twp	360155	1.000%	0.010	South Hanover Twp	220905	1.000%	0.010	Drumore Twp	360395	1.650%	0.0165
Earl Twp	360425	1.000%	0.010	Manheim Boro	360993	1.000%	0.010	E Drumore Twp	360515	1.650%	0.0165
E Earl Twp	360545	1.000%	0.010	Penn Twp	361325	1.000%	0.010	Eden Twp	360665	1.650%	0.0165
New Holland Boro	361263	1.000%	0.010	Rapho Twp	361445	1.000%	0.010	Fulton Twp	360815	1.650%	0.0165
Terre Hill Boro	361593	1.000%	0.010	MANHEIM TOWNSHIP				Little Britain Twp	360965	1.650%	0.0165
ELIZABETHTOWN AREA				Manheim Twp	361024	1.000%	0.010	Providence Twp	361385	1.650%	0.0165
Conoy Twp	360335	1.000%	0.010	MIDDLETOWN AREA				Quarryville Boro	361413	1.650%	0.0165
Elizabethtown Boro	360723	1.000%	0.010	Lower Swatara Twp	220514	1.750%	0.0175	WARWICK			
Mount Joy Twp	361240	1.000%	0.010	Middletown Boro	220633	1.750%	0.0175	Susquehanna Twp	220964	1.000%	0.010
W Donegal Twp	361745	1.000%	0.010	Royalton Boro	220843	1.750%	0.0175	Elizabeth Twp	360695	1.150%	0.0115
EPHRATA AREA				OCTORARA AREA				Lititz Boro	360933	1.150%	0.0115
Akron Boro	360063	1.000%	0.010	Atglen Boro	150033	1.000%	0.010	Warwick Twp	361655	1.150%	0.0115
Clay Twp	360215	1.000%	0.010	Christiana Boro	360183	1.000%	0.010	OUT OF AREA			
Ephrata Boro	360753	1.000%	0.010	Highland Twp	150725	1.500%	0.015	Out of Area	000000		
Ephrata Twp	360785	1.000%	0.010	Londonderry Twp	150935	1.250%	0.0125				

TABLE 2

TAXABLE INCOME:	NON-TAXABLE INCOME:	ALLOWABLE BUSINESS EXPENSES:	NON-ALLOWABLE BUSINESS EXPENSES:
<ul style="list-style-type: none"> Gross Wages and Salaries Commissions Bonuses Stock Options Deferred (Tax Sheltered) Contributions Net Income from Business, Farm, Limited Liability Company, Limited Liability Partnership, or General Partnership Executor and Director Fees Vacation Pay Separation Pay Union Pay Tips and Allocated Tips Regular Wages Received During Sickness or Disability Taxable Fringe Benefits Jury Duty Pay Stipends or Fellowships when Compensation for Services Rendered Taxes Assumed by Employer Foreign Earnings Non-Compete Payments 	<ul style="list-style-type: none"> Interest Income Dividends Capital Gains S Corporation Profits in Excess of Services Rendered (Except for Wages and Salaries) Pension Benefits Annuities and IRA Benefits Active Duty Military Pay Third Party Sick Pay or Disability Benefits Social Security Benefits Unemployment Benefits Ordained Clergy Housing Allowance Public Assistance Benefits Lottery Winnings Life Insurance Policy Proceeds Workers Compensation Meals and Lodging for Employers Convenience Rental Income 	<ul style="list-style-type: none"> Union Dues Professional Dues and License Fees Cost of Small Tools Uniforms and Work Clothing not Suitable for Everyday Use Educational Expenses Required by Your Employer in Order to Keep Your Current Job or Position Expenses Properly Deductible on The PA Income Tax Return 	<ul style="list-style-type: none"> Child Care Expenses Club Dues or Fees Medical Expenses Charitable Contributions Taxes Employment Fees Sabbatical Leave Expenses Educational Expenses NOT Required By Your Employer Contributions To Retirement, Pension, or Salary Reduction Plans Insurance Premiums Moving Expenses-Unless Required By Your Employer

SPECIAL INSTRUCTIONS

Extension Requests An extension of time does not extend the time to pay the earned income tax. Time to file will be extended to October 15, unless the due date is Saturday or Sunday, in which case, the due date is the next business day provided the following are adhered to: (1) the box in this section is marked with an "X", indicating a request for additional time to file; (2) the enclosed tax return is received on or before April 15, unless the due date is Saturday or Sunday, in which case, the due date is the next business day; (3) all withheld earned income tax is reported on the return and withholding statements are included, (4) an estimated payment is included with this initial filing.

Amended Returns Check box on the front of the return and complete the return in its entirety. Provide all supporting documentation.

Blended Tax Rate (Line 9): If your tax rate changes during the year, the tax rate applied to Earned Income and Net Profits will be a blended rate based on the number of full months each rate applies. The blended tax rate calculator is available on our website, www.lctcb.org. The blended rate will be calculated by dividing each tax rate by the number of months you resided in LCTCB's jurisdiction, multiplied by the number of months applicable. If you lived in LCTCB jurisdiction the entire year, divide by 12. The result of each applicable tax rate will be added to determine the blended rate to apply to the total Earned Income and Net Profits. The rate shall be calculated to five decimal places. The tax rate applicable for the greatest number of days during any month shall be the tax rate for the month. This calculation applies to:

- Tax rate change by taxing district
- Tax rate change caused by taxpayer moving between taxing districts with different rates if income reported on the annual return represents only income taxable at one rate, that rate applies, not a blended rate.

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

Taxpayers Bill of Rights Notice: You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local earned income and net profits taxes by requesting the Taxpayers Bill of Rights Disclosure Statement. To obtain a copy, call LCTCB at (717) 569-4521, or send written request to LCTCB, 1845 William Penn Way, Suite 1, Lancaster, PA 17601-6713 or visit our website at www.lctcb.org.

FOR ASSISTANCE WITH YOUR EARNED INCOME TAX RETURN:

- Phone: (717) 569-4521
 - Website: www.lctcb.org
 - Office: 1845 William Penn Way, Suite 1
Lancaster, PA. 17601
- PLEASE CALL FOR OFFICE HOURS.