

# LANCASTER COUNTY TAX COLLECTION BUREAU UNIVERSAL CERTIFICATE OF RESIDENCE FOR EMPLOYEES

Check appropriate box.

New Employee/Initial Form

Change of Resident Address

**Instructions to Employees:** Complete Sections 1 & 3 and return to your employer at time of employment or change of permanent address.

**Instructions to Employers:** Complete Section 2 of this form to obtain accurate employee address information for use in completing the local quarterly or monthly EIT return. Also determine the correct PSD Code and Withholding Rate for the employee's residence address in Section 2 and the PSD Code and Withholding Rate for the work location address in Section 3. Keep this form for your records together with Form W-4. Mail a copy to the tax collector where you will file your payment and detail. This form may also be filed electronically using the Employer Online System.

## Purpose

Completion of this certificate will allow your employer to provide the local tax collector 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 and/or the address provided on Form W-4.

## 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 **Section 1**. 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 1) the place where you had the greatest connections.

The permanent residence with the greatest connections is generally where you:

- Fulfill local tax obligations
- Are registered to vote
- Maintain a driver's license and vehicle registration
- Obtain a homestead or farmstead exemption on property
- Declare residency for licenses, income tax returns or school tuition
- Spend the greatest amount of time

**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.**

### SECTION 1 – EMPLOYEE INFORMATION

*Based on the above guidelines, please provide the physical address you have determined to be your domicile address.*

|  |  |   |                               |       |         |
|--|--|---|-------------------------------|-------|---------|
| 1. YOUR NAME (Last, First, Middle Initial)                           |  | 2. YOUR SOCIAL SECURITY #                         | 3. DATE MOVED TO THIS ADDRESS |       |         |
| 4. DOMICILE ADDRESS – Number and Street ( <i>Do Not Use PO Box</i> ) |  | CITY/TOWN   | COUNTY                        | STATE | ZIP + 4 |
| 5. MUNICIPALITY  | PSD Code<br><small>Employer Use Only</small> | Resident Rate<br><small>Employer Use Only</small> | 6. SCHOOL DISTRICT            |       |         |

*If you don't know this information, go to <http://munstatspa.dced.state.pa.us/Registers.aspx> and click on "Find Your Withholding Rate By Address" or go to <http://factfinder.census.gov> and click on "Enter a Street Address"*

### SECTION 2 – EMPLOYER INFORMATION

|   |  |   |  |       |         |
|---|--|---|--|-------|---------|
| 1. EMPLOYER NAME  |  | 2. EMPLOYER EIN                                       |  |       |         |
| 3. PLACE OF EMPLOYMENT ADDRESS – Number & Street ( <i>Do Not Use PO Box</i> ) |  | CITY/TOWN   | COUNTY   | STATE | ZIP + 4 |
| 4. MUNICIPALITY   | PSD Code<br><small>Employer Use Only</small> | Non-Resident Rate<br><small>Employer Use Only</small> | The Place of Employment is the physical address considered to be the Employee's base employment location. For example, a construction worker may be at multiple work sites but is based out of a set physical location. This is not necessarily the corporate headquarters location. |       |         |

### SECTION 3 – EMPLOYEE SIGNATURE

|                    |      |
|--------------------|------|
| Employee Signature | Date |
|--------------------|------|