

SubChapter S Corporations Earnings

FOR AUDIT PURPOSES ONLY DO NOT LIST ON FRONT OF TAX FORM. PLEASE PROVIDE TOTAL BELOW:

S-CORPORATION INCOME: TAXPAYER A \$ _____ TAXPAYER B \$ _____

LOCAL WORKSHEET (For Taxpayers Who Moved During the Year)

INCOME PRORATION (_____)
Residence #1 – Complete Address

Employer # 1 _____

Local Income \$ _____ / 12 X _____ = _____
Total Income # of months at this residence Prorated Income – Employer #1

Tax Withheld \$ _____ / 12 X _____ = _____
Total Tax Withheld # of months at this residence Prorated Tax Withheld – Employer #1

Employer # 2 _____

Local Income \$ _____ / 12 X _____ = _____
Total Income # of months at this residence Prorated Income – Employer #2

Tax Withheld \$ _____ / 12 X _____ = _____
Total Tax Withheld # of months at this residence Prorated Tax Withheld – Employer #2

INCOME PRORATION (_____)
Residence #2 – Complete Address

Employer # 1 _____

Local Income \$ _____ / 12 X _____ = _____
Total Income # of months at this residence Prorated Income – Employer #1

Tax Withheld \$ _____ / 12 X _____ = _____
Total Tax Withheld # of months at this residence Prorated Tax Withheld – Employer #1

Employer # 2 _____

Local Income \$ _____ / 12 X _____ = _____
Total Income # of months at this residence Prorated Income – Employer #2

Tax Withheld \$ _____ / 12 X _____ = _____
Total Tax Withheld # of months at this residence Prorated Tax Withheld – Employer #2

NON-RECIPROCAL STATE/PHILADELPHIA TAX CREDIT WORKSHEET

(See Instructions Line 10)

	Taxpayer A	Taxpayer B
EARNED INCOME actually taxed in other state or Philadelphia as shown on the state or Philadelphia tax return.....	(1) _____	(1) _____
Local tax rate: 1% or as specified on the front of this form.....	X _____	X _____
Multiply line (1) by tax rate.....	(2) _____	(2) _____
Tax Liability Paid to other state(s)	(3) _____	(3) _____
PA Income Tax (line 1 x PA Income Tax rate for year being reported)	(4) _____	(4) _____
CREDIT to be used against Local Tax (Line 3 minus line 4)	(5) _____	(5) _____

On line 12 of page one of this return, enter the amount on line (5) or the amount on line (2) of worksheet, whichever is less. (If less than zero, enter zero).

Enclose a copy of the PA Return with Schedule G and the other state return when requesting credit for tax paid to a nonreciprocating state. Enclose a copy of the Philadelphia Net Profits Return when requesting credit for Philadelphia net profits tax. Failure to supply the other PA return and Schedule G, the other state return, or a copy of the Philadelphia net profits return or the credit will be disallowed.

If claiming credit for Philadelphia Tax withheld from earnings within Philadelphia attach a copy of any Non-Resident Employee Earnings Allocation and/or any Deductible Employee Business Expense Report and/or any Employee Wage Tax Refund Petition filed with the City of Philadelphia Revenue Department with a copy of the wage and tax statement showing the amount of Philadelphia wage tax withheld.