

Franklin Co Area Tax Bureau - LOCAL SCHEDULE G

Taxpayer Name: _____ Social Security Number: _____ Tax Year: _____

CREDIT FOR INCOME TAXES PAID BY LOCAL RESIDENT TO STATES OTHER THAN PA., POLITICAL SUBDIVISIONS THEREOF, & PHILADELPHIA
DETAILED COLUMN & LINE INSTRUCTIONS ARE ON PAGE 2

If taking credit for taxes paid to other states and/or political subdivisions thereof, you must supply a complete copy of the other states' and/or other states' political subdivisions' income tax return(s) **and** a copy of your Pennsylvania State Income Tax Return (Including Schedule G). You must also supply a copy of your Federal return if items from it are used to complete the other state's income tax return. If taking a credit for taxes paid to the City of Philadelphia, you must supply proof of your tax paid to Philadelphia by either supplying a W-2 showing Philadelphia income tax withholding, or a copy of your Philadelphia Wage Tax Return.

		Column A	Column B	Column C
1	Name Of Other Taxing Entity (State other than Pa., Or political subdivision thereof)			PHILADELPHIA
<i>FOR LINES 2-5 USE FRANKLIN CO AREA TAX BUREAU TAX RULES:</i>				
2	Wages Taxed Locally & By Other Taxing Entity			
3	Employee Business Expenses Deducted Locally And On Other Taxing Entity's Return	()		()
4	Total Of Net Profits/(Loss) Taxed Or Used As A Deduction Locally And In Other Taxing Entity (Enter loss as a negative)			
5	Total Commonly Taxed Income (Total of lines 2 through 4)			
<i>FOR LINES 6-14 USE OTHER TAXING ENTITIES' TAX RULES:</i>				
6	Gross Wages Taxed Locally & By Other Entity			SKIP TO LINE 18 FOR COLUMN C
7	Total Of Net Profits/(Loss) Taxed Or Used As A Deduction Locally And In Other Taxing Entity (Enter loss as a negative)			
8	Employee Business Expenses & Other Adjustments Deducted From Wages Shown In Line 6 And/Or Net Profits/(Loss) In Line 7	()	()	
9	Total Of Lines 6 Through 8			
10	Total Gross Income Reported To Other Taxing Entity			
11	Deductions Specific To Line 10 Income Allowed By Other Taxing Entity	()	()	
12	Total Lines 10 And 11			
13	Line 9 Divided By Line 12 (Round to 4 decimal places: e.g., .9585)			
14	Total Income Tax Liability To Other Taxing Entity			
15	Tax Liability To Other Taxing Entity Based On Common Income (Multiply line 13 by line 14)			
16	Credit Claimed On PA40 For Income Taxes Paid To This Other State			
17	Unused Tax Credit (Subtract line 16 from line 15)			
18	Local Tax On Commonly Taxed Income (Multiply Line 5 by %). - Enter tax rate.			
19	Credit Allowed (Enter lesser of lines 17 or 18 For Columns A & B; Enter Line 18 For Column C)			
20	Total Credit Allowed (Add Column A, B & C of Line 19.) (Also Enter on Line 14 of Local Form 531)			

COLUMN & LINE INSTRUCTIONS FOR LOCAL SCHEDULE G

Column Instructions:

- A. Normally used for taxes paid to states other than Indiana, Maryland, New Jersey, Ohio, Pennsylvania, Virginia, or West Virginia or for any state's (excluding Pa.) political subdivision. However, this column should also be used for taxes paid to Indiana, Maryland, New Jersey, Ohio, Virginia, or West Virginia if you are considered a resident for tax purposes of such state. Use a separate Schedule G if you paid taxes to more than 1 taxing entity in this category.
- B. Use for taxes paid on net profits to states of Indiana, Maryland, New Jersey, Ohio, Virginia, or West Virginia when you filed with such state as a non-resident. If you filed with one of these states as a tax resident, you should use Column A. Use a separate Schedule G if you paid taxes to more than 1 state in this category. Note: Column B is to be used only for taxes paid on net profits. If you paid taxes on wages to one of these states, and you are not considered to be a resident of such state for tax purposes, you must get a refund from that state.
- C. Use for taxes paid to the City of Philadelphia.

Line Instructions:

1. Enter name of other taxing entity. This could be a state other than Pennsylvania, or another state's political subdivision (e.g., county, city, township, borough or town). If taking credit for taxes paid to another state's political subdivision, enter the political subdivision's name and the state's 2 letter abbreviation. No credit is allowed for state income taxes paid to Pennsylvania.
2. Enter the wages and/or other earned income taxed locally and by other taxing entity. When determining the amount to enter for this line, use Franklin Co Area Tax Bureau's local earned income tax rules.
3. Enter employee business expenses deducted locally and on the other taxing entities return. When determining the amount to enter for this line, use Franklin Co Area Tax Bureau's local earned income tax rules.
4. Enter the total of net profits/(loss) taxed or used as a deduction locally and in other taxing entity. If you had net profit(s) and net loss(es), you may only subtract the net losses to the extent of the amount derived by subtracting Line 3 from Line 2. Enter a loss as a negative.
5. Self-explanatory.

SPECIAL TIME-SAVING NOTE: If the wages and/or net profits/(Loss) shown in Lines 2 and 4 above were the only income items reported on the other taxing entities return, leave line entries 6-12 blank, enter "1" on Line 13, and continue with Line 14.

6. For Column C, skip to Line 18, else enter gross wages and/or other earned income taxed locally and by other taxing entity, using the other taxing entities tax rules.
7. Enter total of net profits/(loss) taxed or used as a deduction locally and in other taxing entity, using other entity's tax rules.
8. Enter employee business expenses & other adjustments allowed by other taxing entity against wages shown in Line 6 and/or net profits/(loss) in Line 7. Items for this Line must be specific to wages or other earned income entered on Line 6 or to the net profits/(loss) entered on Line 7. General deductions such as a standard deduction or personal exemptions should not be used. Likewise deductions pertaining to income items reported to the taxing entity other than those listed on Lines 6 or 7 should not be used.
9. Self-explanatory.
10. Enter total gross income reported to other entity. Gross income is the income reported to the other entity before any deductions. If the other entity's return does not have a total line for this amount, add the individual income items and enter here.
11. Enter deductions specific to Line 10 income allowed by other taxing entity. General deductions such as a standard deduction or personal exemptions should not be used.
- 12-20. Self-explanatory.