

BERKS E.I.T. BUREAU

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EMPLOYER RULES AND REGULATIONS

Every employer, doing business within our taxing jurisdiction, is required to withhold; file an approved quarterly tax return; and remit the tax withheld periodically, at the rate of 1% of *taxable wages as defined by the Commonwealth of Pennsylvania*, for residents and non-residents, working within our taxing jurisdiction. Any employer who does not comply with these conditions is subject to a penalty of *1/2% per month, and interest at the rate of 6% per annum*, from the date due; and prosecution.

EMPLOYER INSTRUCTIONS AND TAX CALENDAR

This document contains your instructions and tax calendar for reporting the local income tax to be withheld from all your employees. The step-by-step procedure as outlined below is very simple and should assist you in reporting this tax.

- 1. CR-78 CERTIFICATE OF RESIDENCE**--A Certificate must be completed by each employee and returned to the responsible person preparing the Quarterly Report--Form 511. These Certificates, when completed, **MUST** be returned to the Berks E.I.T. Bureau together with each Quarterly Report--Form 511. Be sure each employee designates the proper resident MUNICIPALITY as requested on the form. (Do not use the resident's mailing or post office address.) Be sure a Certificate of Residence **is sent to the Bureau with each Quarterly Report for all new employees, employees who move resulting in a change of resident municipality, and employees who have a name change.** Media filers may disregard filing Form CR-78.
- 2. FORM 501 PAYMENT CARD (blue and white)**--You will automatically receive a pre-printed payment card each quarter. If the total tax withheld for each month is over \$100.00, a check in the amount withheld and a payment card must be sent to this bureau monthly by the date specified on the Tax Calendar. A payment card must be completed and returned with each check submitted to this bureau to receive proper credit for your account. If the tax withheld for each month does not exceed \$100.00, a check for the entire amount withheld during the quarter must accompany your Quarterly Report. (Be sure to complete and enclose a payment card). NOTE: Quarterly Reports WILL NOT be processed by this bureau unless all payments which you have remitted equal the "Total Tax Withheld From Employees" as shown on your Quarterly Report--Form 511.
- 3. FORM 511 QUARTERLY REPORT**--In order to properly complete this report, list each employee by entering the Social Security number in the first column, his/her name in the second column, from the Certificate of Residence insert their actual home address. From your payroll records, enter gross wages; tax withheld; and tax rate; for the quarter, in columns 4, 5, and 6 for each employee listed. Total all pages and enter the grand total on the top of the first page and complete the upper portion of that page. All unpaid balances must accompany this report..

Following your initial Quarterly Report, this bureau, as a convenience to non-media filers, will pre-print all future Quarterly Reports in social security number order, you will be required to complete the gross wage, eit withheld, and tax rate columns. If you desire that this report be prepared in alpha order, please note this on your report. If any employee has resigned prior to your next report and no tax was withheld or forthcoming, just draw a line through the entire name. If new employees are added, they should be inserted starting with the next open line at the end of the listing.

Commencing with First Quarter 2004, all employers having 50 or more employees shall be required to submit Quarterly Form 511 and Annual Form W-2 via electronic media. A copy of the media specifications are available upon request. Media filers are not required to provide a paper copy of the detail; however, the Form 511 cover sheet must be submitted.

In order that there is no misunderstanding, the Local Income Tax MUST be withheld from ALL employees regardless of their resident municipality. The distribution of money by this bureau to all taxing jurisdictions will be made quarterly.

• Attention Union Township employers—

As an employer within the township, the tax is to be withheld at the rate of 1/2% , for employees who reside within the Daniel Boone Area School District. The remaining portion, and that which is withheld from non-residents, should be filed and/or remitted with the township collector. This special procedure is due to the fact that Berks EIT is the Earned Income Tax Collector for Daniel Boone School District , Amity Township and Birdsboro Borough. We are not the collector for Union Township.

BERKS EARNED INCOME TAX BUREAU, WYOMISSING, PENNA. 19610

THIS FORM MUST BE COMPLETED BY THE EMPLOYEE TO ESTABLISH RESIDENCE. EMPLOYERS: USE THIS INFORMATION TO COMPLETE QUARTERLY TAX RETURN FORM 511 AND RETURN IT TO THIS TAX BUREAU.

CERTIFICATE OF RESIDENCE PRINT OR TYPE ONLY	SOCIAL SECURITY NUMBER	EMPLOYEES NAME			
		LAST	FIRST	MIDDLE	
	MAILING ADDRESS		POST OFFICE	STATE	ZIP CODE
	STREET, R.D. OR BOX NO.				
	RESIDENT MUNICIPALITY	EMPLOYEE PSD			
	EMP. PSD. (DO NOT USE)	CITY-BORO-TOWNSHIP WHERE YOU LIVE	COUNTY	(DO NOT USE)	
		EMPLOYER ID #			
				(DO NOT USE)	
	EMPLOYERS NAME	ADDRESS			
	I CERTIFY THAT INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF,				
	SIGNATURE			DATE	

CERTIFICATE OF RESIDENCE — CR-78

EMPLOYER NUMBER	NAME	PSD
123456	ABC Corp.	06516

EIT

PLEASE INDICATE QTR/YEAR COVERED BY THIS PAYMENT

QTR - YEAR

TAXES REMITTED	
DOLLARS	CENTS

FORM 501

RETURN WITH PAYMENT

MAKE CHECK OR MONEY ORDER PAYABLE TO:
BERKS E.I.T. BUREAU
 920 VAN REED ROAD, WYOMISSING, PA 19610-1700
 610-372-8439

TAXES WITHHELD IN EXCESS OF \$100.00 IN ONE MONTH MUST, UNDER PENALTY OF LAW, BE REMITTED TO THE BUREAU MONTHLY WITH THIS DEPOSITORY CARD

INDICATE CHANGES BELOW		
BUSINESS DISCONTINUED _____		
		DATE
NAME _____		
ADDRESS _____		
CITY	STATE	ZIP

PAYMENT CARD — FORM 501

TAX CALENDAR FOR EMPLOYERS ONLY

This Calendar provides you with the final dates for submitting monthly payments and quarterly reports. Post in a convenient place, to serve as a reminder of prompt remittance on the scheduled dates.

- FEB. 15** Monthly Employer Payment Card and remittance is due for January withholding in excess of \$100.00. **Form 501.**
- MAR. 15** Monthly Employer Payment Card and remittance is due for February withholding in excess of \$100.00. **Form 501.**
- April 30** 1st Quarter Employer's Quarterly Tax Report **Form 511** is due, together with March tax remittance and **Form 501**. Employers not on a monthly remittance schedule must transmit the total tax withheld for the quarter.
- May 15** Monthly Employer Payment Card and remittance is due for April withholding in excess of \$100.00. **Form 501.**
- June 15** Monthly Employer Payment Card and remittance is due for May withholding in excess of \$100.00. **Form 501.**
- July 31** 2nd Quarter Employer's Quarterly Tax Report **Form 511** is due, together with June tax remittance and **Form 501**. Employers not on a monthly remittance schedule must transmit the total tax withheld for the quarter.
- Aug. 15** Monthly Employer Payment Card and remittance is due for July withholding in excess of \$100.00. **Form 501.**
- Sept. 15** Monthly Employer Payment Card and remittance is due for August withholding in excess of \$100.00. **Form 501.**
- Oct. 31** 3rd Quarter Employer's Quarterly Tax Report **Form 511** is due, together with September tax remittance and **Form 501**. Employers not on a monthly remittance schedule must transmit the total tax withheld for the quarter.
- Nov. 15** Monthly Employer Payment Card and remittance is due for October withholding in excess of \$100.00. **Form 501.**
- Dec. 15** Monthly Employer Payment Card and remittance is due for November withholding in excess of \$100.00. **Form 501.**
- Jan. 31** 4th Quarter Employer's Quarterly Tax Report **Form 511** is due, together with December tax remittance and **Form 501**. Employers not on a monthly remittance schedule must transmit the total tax withheld for the quarter.
- Feb. 28** Submit to the Bureau the Annual Reconciliation Form and the Bureau's copy of **Form W-2** withholding statement for each employee employed during the year. The Reconciliation Form will be sent to you by the Bureau at the end of each calendar year.
- NOTE:** **ALL CERTIFICATE OF RESIDENCE FORMS MUST BE RETURNED TO THE BUREAU WITH EACH QUARTERLY REPORT FOR ALL NEW EMPLOYEES, AND CURRENT EMPLOYEES WHO HAVE HAD A NAME OR ADDRESS CHANGE.**