



## RESIDENCY CERTIFICATION FORM

### Local Earned Income Tax Withholding

#### TO EMPLOYERS/TAXPAYERS:

This form is to be used by employers and/or taxpayers to report essential information for the collection and distribution of Local Earned Income Taxes. This form must be utilized by employers when a new employee is hired or when a current employee notifies employer of a name and/or address change.

EMPLOYEE INFORMATION - RESIDENCE LOCATION			
NAME (Last Name, First Name, Middle Initial)			SOCIAL SECURITY NUMBER <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> </div>
STREET ADDRESS (No PO Box, RD or RR)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	DAYTIME PHONE NUMBER
MUNICIPALITY (City, Borough or Township)			
COUNTY	RESIDENT PSD CODE <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> </div>	TOTAL RESIDENT EIT RATE	

EMPLOYER INFORMATION - EMPLOYMENT LOCATION			
EMPLOYER BUSINESS NAME (Use Federal ID Name)			EMPLOYER FEIN <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> </div>
STREET ADDRESS WHERE ABOVE EMPLOYEE REPORTS TO WORK (No PO Box, RD or RR)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	PHONE NUMBER
MUNICIPALITY (City, Borough or Township)			
COUNTY	WORK LOCATION PSD CODE <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> <span style="width: 25%;"></span> </div>	WORK LOCATION NON-RESIDENT EIT RATE	

CERTIFICATION	
Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.	
SIGNATURE OF EMPLOYEE	DATE (MM/DD/YYYY)
PHONE NUMBER	EMAIL ADDRESS

For information on obtaining the appropriate MUNICIPALITY (City, Borough, Township), PSD CODES and EIT (Earned Income Tax) RATES, please refer to the Pennsylvania Department of Community & Economic Development website:

[www.newPA.com](http://www.newPA.com)

MIFFCO TAX SERVICE, INC.  
Certificate of Residence Form Instructions

Purpose

The Certificate of Residence will allow your employer to provide the tax bureau 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.

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 "Instructions" below. If not, read on.

Items to consider in determining the residence with the greatest connections would include where a person:

- Maintains a driver's license and vehicle registration
- Obtains a homestead or farmstead exemption on property
- Declares residency for licenses, income tax returns or school tuition
- Fulfills local tax obligations
- Registers to vote
- Spends the greatest amount of time
- Has doctors, lawyers and accountants
- Worships regularly
- Participates in social, fraternal or athletic organization

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.

Instructions

**Instructions to Employees:** Complete Sections 1,2,3 & 5 and return to your employer at time of employment or change of address and/or name. If the employee is not sure of his or her municipality or school district, they can go to the US census Bureau website and enter their street address to determine the correct information. Go to their website at <http://factfinder.census.gov> then click on the "Address Search" tab on the left side of the page. **Shaded area in Section 1 should be completed by your employer.**

**Instructions to Employers:** Complete Section 4 of this form and the shaded area of Section 1. If you have multiple work locations, be sure to indicate the local address where the employee in Section 1 works. You will need the information in Section 1 and Section 4 when completing your local withholding tax return (Form 511).

Determine the correct PSD Code and Withholding Rate for the employee's residence address in Section 1 and the PSD Code and Withholding Rate for the work location address in Section 4. Under Act 32 of 2008, you are required to withhold from the employee the higher of the Section 1 resident rate or the Section 4 non-resident rate.