

CAPITAL TAX COLLECTION BUREAU'S MEMBER MUNICIPALITIES AND DIVISION INFORMATION

The following municipalities are served by the Capital Tax Collection Bureau. Shown below are the municipalities served by our Harrisburg, Carlisle and Central Dauphin Divisions. Also shown are our Divisions' office hours, phone numbers, and various mailing addresses. Our Divisions' office locations are shown under the column to the right entitled, "If NO Payment or NO Refund/Credit". Mailing address labels are also provided on page 3 of the Instruction Sheets included in this form packet. If they are missing, please address your filing to the correct Division and mailing address as described below. There are 3 distinct addresses for mailing your return(s) based on whether you are (1) making a tax payment with your return, (2) requesting a tax refund or credit on your return, or (3) filing your return with no payment or refund request. If a payment is enclosed with your return use the "PAYMENT ENCLOSED" address/label even if your spouse is also filing on the same return and has a refund/credit, or no payment or no refund/credit. Likewise a REFUND/CREDIT label/address takes precedence over a "No Payment or NO Refund/Credit" spousal situation.

Capital Tax Collection Bureau-Harrisburg Division (717) 234-3217 or 1-800-273-2040 Hours: Mon-Thu, 8:00am-4pm, Fri, 8:30am-4pm

The Harrisburg Division serves residents of the following municipalities:

DAUPHIN COUNTY		PERRY COUNTY	JUNIATA COUNTY
Harrisburg City	Reed Township	All Municipalities	Greenwood Township
Highspire Borough	Steelton Borough		

Final Returns (Form 531) for residents of the municipalities directly above should be mailed to appropriate address as shown below:

If PAYMENT Enclosed: CAPITAL TAX COLLECTION BUREAU PO BOX 60547 HARRISBURG PA 17106-0547	If Requesting REFUND/CREDIT: CAPITAL TAX COLLECTION BUREAU PO BOX 60689 HARRISBURG PA 17106-0689	If NO Payment or NO Refund/Credit: CAPITAL TAX COLLECTION BUREAU 2301 N 3RD ST HARRISBURG PA 17110-1893
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Capital Tax Collection Bureau-Carlisle Division (717) 243-3725 or 1-877-227-5348 Hours: Mon, 8:30am-4pm, Tue-Fri, 8am-4pm

The Carlisle Division serves residents of the following municipalities:

CUMBERLAND COUNTY				FRANKLIN COUNTY
Carlisle Borough	L. Mifflin Township	N. Newton Township	Shippensburg Township	Orrstown Borough
Cooke Township	Mt. Holly Springs Borough	Penn Township	Southampton Township	Southampton Township
Dickinson Township	Newburg Borough	S. Middleton Township	U. Frankford Township	Shippensburg Borough
Hopewell Township	Newville Borough	S. Newton Township	U. Mifflin Township	
L. Frankford Township	N. Middleton Township	Shippensburg Borough	W. Pennsboro Township	

Final Returns (Form 531) for residents of the municipalities directly above should be mailed to appropriate address as shown below:

If PAYMENT Enclosed: CAPITAL TAX COLLECTION BUREAU PO BOX 400 CARLISLE PA 17013-0400	If Requesting REFUND/CREDIT: CAPITAL TAX COLLECTION BUREAU PO BOX 698 CARLISLE PA 17013-0698	If NO Payment or NO Refund/Credit: CAPITAL TAX COLLECTION BUREAU 19 S HANOVER ST STE 102 CARLISLE PA 17013-3336
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Capital Tax Collection Bureau-Central Dauphin Division (717) 545-2791 Hours: Mon, 8:30am-4pm, Tue-Fri, 8am-4pm

The Central Dauphin Division serves residents of the following municipalities:

DAUPHIN COUNTY			
Dauphin Borough	Middle Paxton Township	Penbrook Borough	West Hanover Township
Lower Paxton Township	Paxtang Borough	Swatara Township	

Final Returns (Form 531) for residents of the municipalities directly above should be mailed to appropriate address as shown below:

If PAYMENT Enclosed: CAPITAL TAX COLLECTION BUREAU PO BOX 6477 HARRISBURG PA 17112-0477	If Requesting REFUND/CREDIT: CAPITAL TAX COLLECTION BUREAU PO BOX 6626 HARRISBURG PA 17112-0626	If NO Payment or NO Refund/Credit: CAPITAL TAX COLLECTION BUREAU 425 PRINCE ST HARRISBURG PA 17109-1734
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LOCAL EIT (SCHEDULE P) – PARTIAL YEAR RESIDENT PRO-RATION WORKSHEET

Special Note: At the VERY MINIMUM you should complete all the applicable shaded sections on the Schedule P. If you have problems completing sections that require calculations, file your total annual figures on the 531 final return and we'll do the pro-ration based on the information you have provided in the shaded blocks. Otherwise, complete all necessary sections (shaded & unshaded) and feel free to give us a call with any questions.

Instructions: Use 1 Schedule P per taxpayer. Partial year residents must file a return with each tax office of the area you resided in during the year. Unless the employer provided separate W-2 forms for each area of residence, you are required to prorate earnings, net profits, and unreimbursed business expenses, and tax withholdings based on the number of months (or days) you lived in each area and the number of months (or days) you worked for each employer. You must also prorate any other taxable income and your business net profit(s)/loss(es). Complete the worksheet to determine your prorated taxable income for each location and/or different tax rate. When calculating your pro-ration percentages (%), be sure to only use like days as found in the rows (W-2 Wages, Other Income, Net Profit & Net Loss) and the columns (Location/Rate). Number of Months: Count as a full month any partial month that you moved into prior to the 16th of the month, and any partial month that you moved out of after the 15th of the month. Use this same logic in calculating months worked for each employer. This rule is generally permitted, however, if the other tax office you're required to file with does not accept this method, or if tax rates differ in the areas you lived, you may be required to use a pro-ration method to the day versus to the month. We will advise you and adjust your return if this is the case.

**CAPITAL AREA COLLECTION BUREAU (CTCB)
GENERAL & LINE BY LINE INSTRUCTIONS
FOR FILING FORM 531-LOCAL EARNED INCOME TAX (EIT) RETURN
FOR RESIDENTS OF SOUTH MIDDLETON SCHOOL DISTRICT (SMSD)**

GENERAL INSTRUCTIONS

FILING DEADLINE - April 15th of the succeeding year for which this return is filed; or, for fiscal year returns, the 15th day of the 4th month following the close of the taxable year. If the normal filing due date falls on a Saturday, Sunday or legal holiday, the filing date will be extended to the next business day.

EXTENSION OF TIME TO FILE - A federal and/or state granted extension to file does not automatically give you an extension to file your local tax return. To receive a six (6) month extension of time to file, you must file an ESTIMATED return with CTCB by the original due date. Boldly mark "ESTIMATED FILING - 6 MONTH EXTENSION REQUESTED" on the face of your return. You must pay in full, on or before the original due date, the amount reasonably estimated to be your local tax due.

WHO MUST FILE - Any resident of a "MEMBER MUNICIPALITY AND/OR SCHOOL DISTRICT" -- for all or part of the tax year, who has taxable net profits and/or earnings, even if no tax is due. See the back of the return marked "TAXPAYER'S COPY" for a list of the "MEMBER MUNICIPALITIES".

IMPORTANT NOTE FOR SOUTH MIDDLETON TOWNSHIP RESIDENTS: The Capital Tax Collection Bureau (CTCB) only collects the Earned Income Tax (EIT) for the South Middleton School District. CTCB is no longer the EIT collector for South Middleton Township. The Township has selected "Central Tax Bureau of Pa., Inc." (CENTAX) to collect their EIT.

Residents of South Middleton Township must file 2 separate annual local EIT tax returns for tax year 2008: one for the School District and one for the Township. If you are a South Middleton Township resident, and you did not receive a form for filing the Township's portion of the tax, you should contact the South Middleton Township Municipal Office or CENTAX to obtain one. Failure to file a return may subject you to a \$500 fine.

ROUNDING OFF TO WHOLE DOLLARS - You may round off cents to the nearest whole dollar only for Line entries 1 through 10 on your return. Entries for Lines 13 through 26 on the return must be entered in dollars and cents. If rounding, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1.00 and \$2.50 becomes \$3.00. If you do round off, do so for all line entries where rounding is allowed (Lines 1 through 11). However, if you have to add two or more amounts to calculate the amount to enter on a line, include cents when adding the amounts and only round off the total. Example: You received two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18,500.73. On Form 531, Line 1, you would enter \$23,501 ($\$5,000.55 + \$18,500.73 = \$23,501.28$) instead of \$23,502 ($\$5,001 + \$18,501$).

IF YOU HAD NO TAXABLE EARNINGS enter zero (0) in Line 1 and list the reason (e.g., retired, disability, housewife, active military duty, etc.), sign the form and return it to us. This will eliminate needless correspondence.

WHERE TO FILE - File your return as indicated on the back of the return marked "TAXPAYER'S COPY". If you are filing multiple returns with CTCB, please file them all at the same CTCB office.

EFFECTIVE DATES FOR THIS TAX - This return covers the taxable period from January 1 through December 31 of the year listed on the return (or portion thereof for a prorated return), or any fiscal tax year so designated by the taxpayer.

TAXABLE INCOME ITEMS - Taxable items include: Wages, salaries, commissions, bonuses, tips, fees, net profits, severance pay, reserve unit, National Guard and other military inactive duty pay, premature retirement or other payment plan distributions for reasons other than death or disability not rolled over into another federally qualified retirement plan to the extent they do not represent a return of an employee's previously taxed contribution. Cafeteria plan contributions are non-taxable to the extent they are not taxed for federal income tax purposes and they would be exempt from PA income taxation if paid by the employer. Employee contributions to 401(k), 403(b), 457 and other types of deferred payment programs remain taxable items. Incentive payments (e.g., income from employee stock options and phantom stock plans), reimbursement of non-deductible expenses, a fair salary commensurate with the service provided by an S-Corp shareholder to the corporation, fellowships (when compensation for services) remain taxable.

TAXABLE RETIREMENT/SAVINGS PLAN DISTRIBUTIONS - CTCB follows the PA Department of Revenue's Personal Income Tax Regulations regarding the taxability of distributions from employee deferred payment programs such as pensions (retirement plans), profit sharing, ESOP, SEP, 401(k), 403(b) and 457 plans. If a distribution of this type is taxable at the state level, a portion of it may be taxable at the local level. A distribution of such a plan can be made up of three ingredients: 1) the employee's previously taxed contributions; 2) the employer's untaxed contributions; and 3) income generated by the plan's assets. The Commonwealth of PA and CTCB taxes item numbers 2 & 3 (employer contributions and income). If the plan is unfunded, however, any distribution is an employer's contribution and it is entirely taxable. The taxpayer must provide a statement from the plan administrator or trustee of the account showing what portion, if any, of the distribution is attributable to the employer's contribution and income generated by the plan's assets. This is the portion that is taxable for earned income tax purposes and

must be listed on Line 4 of your return.

NON-TAXABLE ITEMS - Interest, dividends, workmen's compensation, subchapter "S" income (except a fair salary commensurate with the services provided by an S-Corp shareholder to the corporation), passive schedule income, cafeteria plan contributions to the extent they are not taxed for federal income tax purposes and they would be exempt from Pennsylvania income taxation if paid by the employer, social security benefits, pensions, annuities, and retirement pay received after retirement from employment and upon reaching a specific age or years of service or upon death or disability, IRA benefits other than premature distributions, disability benefits, third party sick pay, capital gains, death benefits, and life insurance proceeds, gifts or bequests, public assistance, unemployment compensation, active military service pay or bonuses (does not include reserve unit and National Guard inactive duty pay which is taxable), income from trusts, rental income (unless the operation is a business), clergy housing allowance, and personal use of employer's owned or leased property.

ORDER OF ATTACHING W-2's AND FORMS/SCHEDULES TO RETURN –

(A) Place all W-2's and forms/schedules behind the return facing front in the following order:

- 1) Your W-2(s)
- 2) Spouse's W-2(s) (if filing on this form)
- 3) Chart "A" for determining the amount(s) to be entered for Line 14 of the return.
- 4) Your Form(s) 2106, Schedule(s) G, P, UE, C, F, K-1 (1065)
- 5) Your spouse's Form(s) 2106, Schedule(s) UE, C, F, K-1 (1065) (if filing on this form)

(B) Edge all attachments to the upper, left-hand corner of the form and affix with a single staple.

(C) Attach checks at the top, in the middle on the front of the return with a single staple.

REMEMBER TO SIGN THE CTCB COPY OF YOUR RETURN on its lower left hand side. If both spouses are filing on a single form, both spouses must sign the return. Any filing received without the proper signature(s) will not be considered filed.

IF YOU MOVED from the beginning of the tax year to present, please supply the information requested on Schedule P, which is provided with this mailing. If you lived in different municipalities, falling under different tax bureau jurisdictions during the year, you must prorate your earnings accordingly and file with the appropriate tax bureaus. In addition, if you moved during this tax year between different school districts within CTCB's jurisdiction where the tax rates are different, you will need to file separate returns with CTCB for each residence where there are different tax rates. Such "multiple" returns must be filed at the same CTCB office. If you need assistance with this, please contact our office.

IF YOU RECEIVED MORE THAN ONE TAX RETURN, please return both tax returns to us. Write your correct social security on each return and mark each return "RECEIVED 2 RETURNS".

IF YOU ARE SELF-EMPLOYED OR YOUR EMPLOYER DOES NOT WITHHOLD EIT TAXES OR DOES NOT WITHHOLD THE CORRECT AMOUNT OF TAX, you may be required to pay the tax quarterly to our bureau on FORM 521. If you do not receive FORM 521 by April 1st, please request it from our bureau. Failure to comply will subject you to interest, penalty and possibly a fine.

LOCAL FILING COMPARED TO PA PERSONAL INCOME TAX RETURN - CTCB participates in a program with the Pennsylvania Department of Revenue to match compensation and net profit/loss as reported on the local return against the same items reported on the state return. If, by audit, tax items are changed by either the IRS or State Income Tax Bureau that have a bearing on your local tax return, you must file an amended local return to reflect such changes. If you have subchapter "S" corporation income, please enter the distribution on line 9 of the return and attach a copy of your federal Schedule K-1 (Form 1120S) to your local return. The reporting of this is for information purposes only – you will not be taxed on these amounts. This information will prevent CTCB from sending you a "discrepancy" letter when your local and state income does not match due to this tax item.

NOTIFICATION OF AVAILABILITY OF DISCLOSURE STATEMENT FOR LOCAL TAXPAYER BILL OF RIGHTS

- You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Capital Tax Collection Bureau's Harrisburg Division at (717) 234-3217 during the hours of 8 a.m. - 4 p.m., Monday through Thursday and 8:30 a.m. - 4 p.m., Friday.

LINE BY LINE INSTRUCTIONS

LINE 1. Enter total of W-2 wages earned while a resident of one or more "MEMBER MUNICIPALITIES AND/OR SCHOOL DISTRICT" (see the reverse side of the return designated as the "TAXPAYER'S COPY."). One copy of all W-2's should be submitted with your return. W-2 income should be prorated to where taxpayer lived when the income was earned. If you moved into or out of CTCB's taxing jurisdiction during the tax year, please complete Schedule P, which is found on the back of the BUREAU'S COPY of the return. This will help us correctly prorate your wages on the return.

If the employer completed your W-2 Form correctly, you should use the "Local Wages" shown in Box 18 of the W-2 form.

Many times the employer reports an incorrect amount in this box. If the local wage box does not include your 401(k) or 403(b) contributions, non-cash fringe benefits, bonuses or other incentive payments, reimbursed moving expenses or unaccounted for or excess business expense reimbursements, they should be added to arrive at your correct local wages.

If the wages shown in the local wage box are lower than the wages shown in the federal, social security, or state wage boxes, the highest amount will be used for local wages unless the W-2, or information you provide explains the difference as not being taxable for local purposes (some examples are the cost of group term life insurance for coverage in excess of \$50,000 or prorated local wages if you moved during the tax year). If you do have different amounts showing in the various wage boxes on your W-2, you may want to ask your employer what makes up these differences and contact the CTCB office with this information to determine which amount you should use.

LINE 2. (Note: Report any excess reimbursement of employee business expenses on Line 4.) This Bureau generally follows the Pennsylvania Individual Income Tax regulations and guidelines for allowable employee business expense deductions. Expenses claimed must be explained in detail giving as a minimum the information requested on both the Federal Form 2106 and appropriate Pennsylvania State UE Schedule. Copies of these supporting schedules are sufficient and recommended. **EMPLOYEE BUSINESS EXPENSES TAKEN WITHOUT PROPER SUPPORTING DOCUMENTATION WILL BE SYSTEMATICALLY DENIED WITHOUT NOTIFICATION TO THE TAXPAYER.** Records must be available for verification. Estimates will not be accepted.

Examples of expenses which can be deducted are union dues, professional dues and license fees required as a condition of employment, cost and upkeep of work clothing provided they are not suitable for everyday use and they are required as a condition of employment, cost of small tools required but not provided by employer, non-commuting business transportation, away from home overnight expense, and office-in-home, and education expenses as allowed for Pennsylvania Individual Income Tax purposes. Moving expenses are deductible only when moving into CTCB's jurisdiction and only if you have the same employer before and after your move. Moving expenses incurred in moving out of CTCB's jurisdiction or in association with a new employer are not deductible. Likewise, moving expense allowances are taxable only if advanced for a move into CTCB's jurisdiction.

Examples of expenses which cannot be deducted are travel to and from work unless to a temporary (less than 1 year) and distant (more than 50 miles one way) work site, travel from union hall to work assignments, child care, medical expenses, charitable contributions, taxes, interest, subscriptions to publications, dues to professional or fraternal societies, Chambers of Commerce, or recreational club memberships, and insurance, IRA, annuity and pension plan payments. For additional information on employee business expenses, see the "Allowable Business Expense" section of the PA 40 instruction booklet.

LINE 3. Subtract Line 2 from Line 1 to arrive at taxable W-2 earnings.

LINE 4. Enter the total of other taxable earned income. Use this line to report tips not included in W-2 wages, excess reimbursements of employee business expenses, executor and trustee fees (only if not in the business of being an executor and/or trustee), taxable premature distributions from retirement plans, reimbursement of non-deductible expenses, a fair salary commensurate with the services provided by an S-Corp shareholder to the corporation where a reasonable W-2 is not issued, and any other taxable earnings not reported elsewhere on the return. It would be helpful if you included with your filing a copy of any 1099 Forms that relate to amounts reported on Line 4. Corporate director fees must be reported on a Schedule C (Profit or Loss from Business) and reported on line 6 (net profit) or line 7 (net loss).

LINE 5. Enter the total of Lines 3 and 4, which is your total taxable earned income.

LINE 6. Enter the total of any net profits you incurred from your business, profession and/or farm. Use and submit copies of your federal & Pennsylvania state schedule K-1 (1065), C or F only if taxpayer is actively engaged in the business. You must include Schedules C or F as we do not accept the PA SCHEDULE C-F. Do not include loss from tax shelters, passive limited partnerships, or hobbies. Subchapter "S" income is not taxable at the earned income tax level; therefore, Subchapter "S" losses are not deductible against other earned income. The taxable portion of a partnership for earned income tax purposes is usually the net earnings from self-employment less any Section 179 expense (within Pa. guidelines). If a personal retirement plan (Keogh or IRA) has been used as an expense, it must be added to net profit/loss for the earned income tax reporting.

Income derived from Limited Liability Companies (LLCs), Limited Liability Partnerships (LLPs), and Restricted Professional Companies (RPCs) is taxable provided that the participant is actively engaged in the operation (not a passive or investment type involvement). Taxpayers who are members of these types of entities should file a copy of their Pa. state Schedule K-1 (Form 1065) for each such entity.

A taxpayer's rental income/loss does not apply to local filing unless the operation is a business (i.e., properly not filed on a schedule E, and subject to business privilege/mercantile taxes). The leasing of tangible property is the operation of a business only if:

1. You offer the use of your property on a commercial basis to others in marketplace and at least one of the following applies:
 - The average period of customer use is 30 days or less; or
 - Your property is customarily made available for use only during defined business hours; or
 - In addition to the property you also provide significant services to your lessee (Providing housekeeping service, room service, valet parking, decorating assistance, delivery services, transportation services and concierge services can be significant services. Providing heat, lighting, electric service elevators, cleaning public access and exit areas, collecting trash, and maintaining the property in a usable rentable condition are not usually significant services.); or
 - The leasing activity is incidental to a real estate sales business; and
2. You offer the use of your property intending to realize a profit; and
3. The leasing of your property is a regular and continuous activity.

LINE 7. Enter net loss(es) from business, profession or farm. Any net profits from a business, profession or farm should be entered on Line 6. For other general instructions concerning business, profession, or farm reporting see Line 6 instructions.

LINE 8. Subtract Line 7 from Line 6 (If less than zero, enter zero)

LINE 9. For information purposes only and to help alleviate questions when comparing local information to what was reported to the state please enter net subchapter S corporation pass-thru profits and losses as reported on your PA-40 return.

LINE 10. This line is not used by CTCB and has intentionally been omitted from the tax return.

LINE 11. Add Lines 5 and 8. This is your total taxable earned income and net profits.

LINE 12. Enter the appropriate tax rate as a decimal from the “LOCAL EARNED INCOME TAX (EIT) RATE TABLE” found on the last page of these instructions.

LINE 13. Multiply Line 11 by Line 12. This is your tax liability.

LINE 14. SPECIAL LINE 14 INSTRUCTIONS FOR SOUTH MIDDLETON TWP./SD TAXPAYERS -- The “Local income tax” withheld, as found in box 19 of your W-2, needs to be apportioned between the CTCB and Centax return, and then all such credits from each W-2, apportioned to your CTCB return, will have to be added together for the entry in Line 14. If the employer has not segregated the W-2’s local tax withheld (box 19) between the School District and Township portions (either by 2 separate W-2’s, by separate line items in box 19 of the W-2, or on supplemental information provided by your employer), you will have to calculate the apportionment.

CHART “A” is found on the reverse side of the “Bureau’s Copy” of the return and provides the instructions and calculations needed to arrive at the correct local withholdings to be used on each of your required tax returns to be filed with CTCB for the School District’s tax and Centax for the Township’s tax. Keep in mind this chart is only for local taxes withheld by an employer. Do not include local income tax withheld and/or paid to the City of Philadelphia or other State’s political subdivisions. Do not include tax paid to the City of Pittsburgh. The City of Pittsburgh does not transfer tax withholdings. It is your responsibility to request a refund of the tax withheld from the City of Pittsburgh.

LINE 15. Enter the total of all quarterly tax payments for the filing tax year only. Also add in any overpayment from the previous tax year that was credited to this filing tax year. **SPECIAL LINE 15 INSTRUCTIONS FOR SOUTH MIDDLETON TWP./SD TAXPAYERS** -- Taxes paid by you directly to either CTCB or Centax should be listed only on the return to where they were paid. Care must also be taken for credits forwarded from last year’s tax to this year’s tax, making sure they are only listed on the appropriate return (CTCB or Centax).

LINE 16. This line is not used by CTCB and has intentionally been omitted from the tax return.

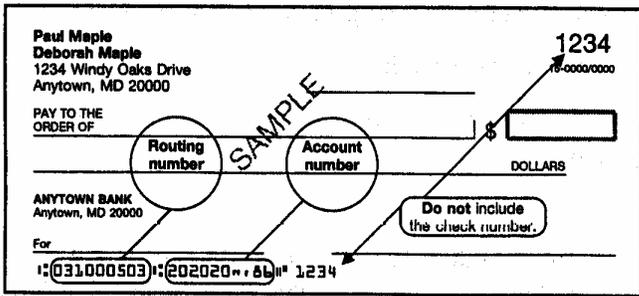
LINE 17. If you were legally liable for and paid taxes on net profits and/or compensation to Philadelphia or any state other than Pennsylvania, and the same net profits and/or compensation is also taxable on your local CTCB resident return, you may be entitled to take a credit (against your local tax liability) for all or a portion of the taxes paid elsewhere. Please contact one of our offices and request a Local Schedule G. Local Schedule G provides specific instructions and a worksheet to determine whether you are entitled to any such credit. Enter wages and/or net profits while a resident of the Harrisburg Keystone Opportunity Zone (KOZ). If requesting a KOZ credit you must submit a copy of the DCED letter certifying your residence in this KOZ for this tax year.

LINE 18. This line is not used by CTCB and has intentionally been omitted from the tax return.

LINE 19. Enter the total of Lines 14, 15 and 17. This is the total of your withholdings, credits and direct payments to be applied against your tax liability.

LINE 20. If Line 19 is larger than Line 13, subtract Line 13 from Line 19 and enter the result. This is the amount of your overpayment. Overpayments of under \$1.00 will not be refunded without a written request. Also, credits to next year's tax and/or credits to the spouse's balance due must each be a minimum of \$1.00. Be sure to designate what you want done with your overpayment of \$1.00 or more by placing it in one or more of Lines 21, 22, or 23 (make sure the total of Lines 21, 22 and 23 equal Line 20). Any undesignated overpayments will be refunded.

LINE 21. Enter the portion of your Line 20 overpayment that you wish to be refunded. Amounts under \$1.00 will only be refunded upon special written request. You may now have your refund directly deposited. We can only refund into a bank account that is solely or jointly owned by the taxpayer receiving the refund. If you choose to have your refund directly deposited, enter taxpayer, spouse or both in the block(s) under direct deposit information to indicate which taxpayer is requesting direct deposit of their refund. Check either the checking or savings block to indicate which account you would like us to direct deposit into. Enter the routing number from your check. The routing number must be nine digits and is enclosed by these symbols "1:" (e.g., 1:0310005031:) The first two digits must be 01 through 12 or 21 through 32. Then enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. Be sure **not** to include the check number. If you enter something wrong, and the direct deposit is rejected, you will be mailed a check. If you are unsure what to enter for the routing number or your bank account number, your bank should be able to provide this information. If you have a check from your account, you may call our Bureau for help.



Note: The routing and account numbers may be in different places on your check.

LINE 22. Enter the portion of your Line 20 overpayment (minimum of \$1.00) that you wish to be credited to your next year's return.

LINE 23. Enter the portion of your Line 20 overpayment (minimum of \$1.00) that you wish to be credited to your spouse's balance due (for this tax year only). Enter this amount in your column of the form only. Do not enter anything on your spouse's column on the form, but be sure to reduce your spouse's total balance due by this amount before making payment of any remaining balance due.

LINE 24. If Line 13 is larger than Line 19, subtract Line 19 from Line 13 and enter the result. In all other cases enter zero (0). If Line 24 is less than \$1.00, you need not make any payment. However, you still must file a return.

LINE 25. If for any reason the tax is not paid when due, interest at the rate of 6% per annum, and an additional penalty of 1/2 of 1% for each month or fraction thereof during which the tax remains unpaid shall be added and collected. If you are unsure of the amount of interest and penalty, if any, that applies to you, contact our office for assistance.

LINE 26. Enter the total of Lines 24 and 25. This is your total balance due. This balance due must be paid in full when filing your return. Make checks payable to "CTCB" (Capital Tax Collection Bureau). Place your social security number(s) on your check along with notation "Form 531 (and the tax filing year)".