

NON RECIPROCAL STATE(S) / PHILADELPHIA CREDIT WORKSHEET: Actual income taxed by other state(s) (income for which liability was calculated) as shown on the other state's return, or for Philadelphia credit as shown on @2 or as reported to the City of Philadelphia. Do not use business privilege tax. Please note, this credit cannot exceed your earned income tax liability on the income taxed by other state(s). Calculations must be completed for each state where income was taxed.

REQUIRED: You must attach copies of other state's non-resident tax return, PA 40 and PA Schedule G. If copies are not received, your out of state credit request will be systematically denied.

(1)	Actual Earned Income		
(2)	Local Tax Rate as specified on front of tax return	x	%
(3)	Local Tax Liability		
(4)	Tax Liability paid to other state(s) or Philadelphia (Philadelphia Credit: Lesser amount should be entered on Line 12)		
(5)	PA Income Tax (Line 1 x PA Income Tax Rate 3.07%)		
(6)	Local Tax Credit (Line 4 minus Line 5 -- if Line 5 is more then Line 4, enter ZERO)		
(7)	Enter Lesser amount from Line 3 or Line 6		
(8)	Enter Local tax Withheld on W2		
(9)	Other state / Philadelphia credit (if Line 8 equals to or greater than Line 7, enter ZERO)		