

PARTIAL YEAR RESIDENT PRORATION WORKSHEET

This worksheet needs to be completed if you moved from one or more municipalities into another during the tax year. It will help you to determine the amount of earned income and net profits to file with each municipality that you resided in during the tax year. You will need to file a separate return for each municipality you resided in. The day an individual's domicile changes is included as the day he/she is in the new domicile. Determining which municipality to include the taxable local income earned for the month the move occurred should be based on the majority of days in the old or new domicile. If the number of days in the calendar month in which an individual lived in the old and new domiciles are equal, the entire month should be credited to the new municipality. For each W-2, employee business expense (EBE) schedule, self-employment schedule, or other income, divide the total on each form by the number of months you worked for that employer. Multiply the result by the number of months you lived in each location while working for that employer. (Domicile = Residence)

Tax Year: _____
 Name: _____
 SSN: _____

TAX OFFICE _____
 MUNICIPALITY _____
 STREET ADDRESS _____
 CITY, STATE, ZIP _____
 TAX RATE % _____
 DATE RESIDENT FROM _____
 DATE RESIDENT THRU _____
 NUMBER OF MONTHS _____

If both municipalities are CTCB Members, then you must fill out two separate 531's (Local Earned Income Tax Return). Visit our website www.CAPTAX.COM for additional forms, information, and a list of our Member Municipalities.

LOCATION/RATE 1			LOCATION/RATE 2			LOCATION/RATE 3		

EMPLOYER'S NAME	LOCAL WAGES	LOCAL TAX W/H	EBE FOR THIS EMP	DATES EMPLOYED DURING THIS TAX YEAR		TOTAL MONTHS	[A] PRORATED WAGES	[B] PRORATED TAX W/H'S	[C] PRORATED EMPLOYEE BUSINESS EXPENSES	[D] PRORATED WAGES	[E] PRORATED TAX W/H'S	[F] PRORATED EMPLOYEE BUSINESS EXPENSES	[G] PRORATED WAGES	[H] PRORATED TAX W/H'S	[I] PRORATED EMPLOYEE BUSINESS EXPENSES
				FROM	THRU										
1															
2															
3															
4															
W-2 TOTALS & EMPLOYEE BUSINESS EXPENSE (EBE) TOTALS: Report totals to the corresponding line on the 531 form for only the location in which CTCB is the collector. Report the totals for the other tax agency on their form.							Total (Column A)	Total (Column B)	Total (Column C)	Total (Column D)	Total (Column E)	Total (Column F)	Total (Column G)	Total (Column H)	Total (Column I)
							531 line 1	531 line 7a	531 line 2	531 line 1	531 line 7a	531 line 2	531 line 1	531 line 7a	531 line 2

NET PROFIT(S) or LOSS(ES)	NET PROFIT or LOSS AMOUNT	DATES OPERATED DURING THIS TAX YEAR		TOTAL MONTHS	MONTHS AT THIS LOCALE	PRORATION % THIS LOCALE	PRORATED NET PROFIT or LOSS	MONTHS AT THIS LOCALE	PRORATION % THIS LOCALE	PRORATED NET PROFIT or LOSS	MONTHS AT THIS LOCALE	PRORATION % THIS LOCALE	PRORATED NET PROFIT or LOSS
		FROM	THRU										
5													
6													
7													
8													
NET EFFECT OF PROFIT(S) AND LOSS(ES) TOTALS: Report totals to the corresponding line on the 531 form for only the location in which CTCB is the collector. Report the totals for the other tax agency on their form.							Total	Total	Total	Total	Total	Total	Total
							531 LINE 4a	531 LINE 4a	531 LINE 4a	531 LINE 4a	531 LINE 4a	531 LINE 4a	531 LINE 4a

OTHER INCOME	TOTAL AMOUNT	DATES EARNED DURING THIS TAX YEAR		TOTAL MONTHS	MONTHS THIS LOCALE	PRORATION % THIS LOCALE	PRORATED OTHER INCOME	MONTHS THIS LOCALE	PRORATION % THIS LOCALE	PRORATED OTHER INCOME	MONTHS THIS LOCALE	PRORATION % THIS LOCALE	PRORATED OTHER INCOME
		FROM	THRU										
9													
10													
OTHER INCOME TOTALS: Report totals to the corresponding line on the 531 form for only the location in which CTCB is the collector. Report the totals for the other tax agency on their form.							Total	Total	Total	Total	Total	Total	Total
							531 LINE 4b	531 LINE 4b	531 LINE 4b	531 LINE 4b	531 LINE 4b	531 LINE 4b	531 LINE 4b

PLEASE REMIT THIS WORKSHEET IF YOU HAVE FILLED IT OUT TO CTCB WITH THE PRORATED RETURNS.