

## 2017 Municipal Tax Information Form [DCED-CLGS-2565] Tip Sheet

### **IMPORTANT POINTS TO REMEMBER WHEN SUBMITTING YOUR ONLINE MUNICIPAL TAX INFORMATION FORM:**

- You may access the Municipal Statistics login page by typing the following address in your web browser:  
[munstats.pa.gov/forms/](http://munstats.pa.gov/forms/)
- Once you are logged in, access to the *2017 Municipality Tax Information Form* is obtained by clicking the link on your “Start Page” under “Your Pending Tasks”, titled 2017 Municipal Tax Information Form. Please note that links for this form will not be available on user “Start Pages” until November 15, 2016.
- You must check the certification box at the final review step and then click the confirm button to submit your online *Municipal Tax Information Form* to DCED. Simply clicking “save and exit” will not complete your submission.
- This form is due January 15<sup>th</sup> of each year. However, if you have any changes in rates, for either the Earned Income Tax or Local Services Tax, including Local Services Tax collector information, the Municipal Tax Information Form must be submitted to DCED by December 1, 2016. See additional information under “Filing Date Information” in this Tip Sheet.

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### **E-FILING INSTRUCTIONS**

#### **Registered E-filers**

If you have already registered to e-file with DCED, please go to [munstats.pa.gov/forms/](http://munstats.pa.gov/forms/) and enter your existing username and password, and click “Log In.”

#### **New E-filers**

Those who are e-filing for the first time must complete a registration form by going to: [munstats.pa.gov/forms/](http://munstats.pa.gov/forms/). Click the “Register” button in the lower left corner of the *Log in to Municipal Statistics* box. Once the online registration form is completed, it must be signed by the appropriate municipal official. For your convenience and quick approval, you may fax the completed authorization form to us at 717-783-1402. During the registration process you can now set up your own password. The password you choose must be at least eight characters in length with at least one upper case character, one lower case character, and one number. You will not be able to use this password until DCED receives your completed E-filer Authorization Form and activates your e-filing privileges in the Municipal Statistics System. When logging in to the Municipal Statistics System, always make sure you are entering your user name and password in the *Log in to Municipal Statistics* box to e-file your information.

#### **An existing PA Powerport user with username and password**

If you have not registered with DCED, but have a PA Powerport username and password from other online state systems, you will use it for DCED by registering on-line at: [munstats.pa.gov/forms/](http://munstats.pa.gov/forms/). Click the “Log in” button in the lower right corner of the *Log in to Municipal Statistics* page, after entering your PA Powerport username and password. You will automatically be directed to the registration page. Please follow the directions for “**New E-File**rs” above.

### **Existing Municipal Statistics Log-In Users**

If you have not accessed the Municipal Statistics System Login site in the past 60 days, you will need to change your password before logging in. You can do this by clicking the link, "Forgot your user name or password?" in the *Log in to Municipal Statistics* box and following the prompts. Once you have created a new password in the *Security* section of the online form, be sure to click the *Submit* button at the bottom (do not hit the *Enter* key on your computer keyboard). You will receive an e-mail with your user name and a system generated, password. Please make sure that you return to the *Log in to Municipal Statistics* box to log in and e-file your DCED forms.

**Please Note** - In order to function correctly, the Municipal Statistics website requires the following:

- Microsoft Internet Explorer 9 or later (also compatible with Google Chrome web browser)
- You may e-file from any computer with Internet Explorer.

## **EARNED INCOME AND LOCAL SERVICES TAX INFORMATION**

**EXPANDED EARNED INCOME TAX REPORTING IN THE ONLINE FORM:** The *Tax Rates* Section of the Municipal Tax Information Form has now been expanded to include more Earned Income Tax (EIT) detail information. If you have increased your (EIT) rate as a result of one or more of the Acts listed in Question 4 in the *Tax Rates* section of the online form, you must check the boxes that apply **only if** your municipality's Earned Income Tax rate has increased. The form will automatically add the appropriate earned income tax lines where you will report the increased portion of your EIT rate.

Municipalities that are newly increasing the EIT rate must now split that rate between the standard EIT rate line and the appropriate EIT Act rate line. For example, say your municipality levies a .75% Resident EIT rate under the authority of Act 24 of 2001. Now that the Tax Information Form captures that portion of the EIT rate authorized under Act 24, you must reduce the standard EIT rate from .75% to .5% while simultaneously adding that .25% to the Act 24 EIT line.

**LOCAL SERVICES TAX (LST) COLLECTOR INFORMATION:** It is important that municipalities check the LST collector information on the *Municipal Tax Information Form* for accuracy. The LST collector information fields will remain open in the online form so that you may make changes if needed. Any changes in LST collector name and/or contact information that are effective January 1, must be received in DCED by **December 1**, in order to be included in the Official Register.

**FILING DATE INFORMATION:** The Taxpayer Relief Act, Act 1 of 1<sup>st</sup> Special Session of 2006 and the recent enactment of Act 32 of 2008, will affect the filing date for any new tax enactments, repeals, changes in withholding taxes and/or tax collector name and contact information. These provisions apply to the Earned Income Tax (EIT) and the Local Services Tax (LST). *Any new enactments, repeals or changes in rates for either the EIT or LST must be received in DCED by December 1, along with a fully executed ordinance/resolution, in order to be included in the Official EIT/PIT/LST Register (Official Register).*

**REGISTER RELEASE DATES:** The Official Register is released on December 15, for taxes which must be withheld on and after January 1. Employers are only required by law to withhold rates reflected on the Official Register. If no information is received concerning new withholding enactments, repeals or changes by **December 1**, existing rates will be maintained in the Official Register. Any new enactments, repeals or changes to withholding rates received after December 1, will be added to the Real-time Register upon receipt and released on the Official Register on June 15.

**EARNED INCOME TAX (EIT) COLLECTOR INFORMATION:** Earned Income Tax (EIT) collector information fields in the online *2017Municipal Tax Information Form*, available November 15<sup>th</sup>, will be automatically populated by DCED based on your municipality's Tax Collection District.

**DCED RECOMMENDATION:** DCED recommends that municipalities that have newly enacted, increased or repealed the EIT or LST, but have not adopted final real estate tax rates for 2017 by December 1, 2016, submit their *Municipal Tax Information Form* with the EIT and LST information to DCED by **December 1, 2016**, and after new real estate tax rates are adopted, submit an amended *Municipal Tax Information Form* along with a copy of the signed ordinance/resolution stating the new rates.

## ACCURACY OF EIT/LST INFORMATION

It is critical that EIT/LST rates be accurate or employers will under- or over-withhold taxes from your residents, which could reduce your cash flow. To ensure accurate rates, DCED recommends that you review your final *Municipal Tax Information Form* with your EIT/LST collectors before submitting the Form.

## OTHER INFORMATION

**MUNICIPALITIES WITH “SPLIT-RATE” REAL ESTATE TAX RATES:** Our system now accommodates split rates for all real estate related taxes. You must provide the Taxable Assessed Value for Land as well as the Taxable Assessed Value for Buildings/Improvements **in addition to** the individual Land and individual Building/Improvement rates for each real estate related tax. The system will automatically calculate the blended rate.

**Ordinance/Resolution Submittal**—DCED is required to keep tax ordinance/resolutions on file. Please provide a copy of the fully executed ordinance/resolution for tax increases/decreases, repeals or new tax enactments. DCED will not process any change to a tax without the signed ordinance/resolution.

**Effective Dates of Ordinance/Resolutions**—DCED provides tax data to a wide variety of users and has received a large number of requests regarding effective dates. As a result, we are asking you to report the effective date (**the day a taxpayer is first subject to a given tax**) in the column provided only if you add, repeal or change a tax rate. **Please note that the effective date is not the date the tax ordinance/resolution was passed.**

**Detailed Account of Real Estate Taxes**—DCED requires a detailed breakdown of your municipality’s real estate taxes. If your municipality levies a Real Estate related tax that is not listed on the form, please contact us.

**Tax vs. Assessment**—If your municipality levies a special purpose real estate tax [by ordinance or resolution - not just a budgeted amount - examples include fire equipment, capital projects, street light, fire hydrant, debt payment, etc.], the tax rate (in mills) should be recorded under the appropriate line on the *Tax Information Form*. Assessments [charges which are not uniformly levied across your municipality] and/or budgeted amounts under a specific line item [where a tax ordinance was not created] are not to be included on the *Tax Information Form*. Example: Street light and fire hydrant charges which only benefit those residents living within a designated area are considered assessments and should not be included on the *Tax Information Form*.

**Low Income Exemptions**—If a low income exemption is applicable to any of the taxes levied by your municipality, please provide the dollar amount of the exemption in the column provided.

**Shared Municipal/School District Rates**—Municipalities are not expected to correct or verify school district tax rates. The school district rates are shown for informational purposes and to elevate awareness as to what Act 511 taxes are subject to sharing with affiliated school districts.

**Call with Questions**—Please feel free to call the Governor’s Center for Local Government Services toll-free at 888-223-6837 if you have any questions when completing the *Municipal Tax Information Form*.