



# ACT 32 MONTHLY REPORT FORM DEFINITIONS & INSTRUCTIONS

## REPORT FOR TAX COLLECTION DISTRICT (TCD) CLGS-32-7

### Collections:

1. **Resident Earned Income Tax (EIT) Received from Employers/Taxpayers within the TCD** – Total tax funds received from employers and taxpayers who are located within the TCD for individuals who reside in the TCD receiving the report.
2. **Resident EIT Received from other TCDs** – Total tax funds received from employers who are located outside the TCD for individuals who reside in the TCD receiving the report.
3. **Non- Resident EIT Received for Political Subdivisions (PSD) within the TCD** – Total tax funds received from employers and taxpayers located in the TCD for individuals who are employed in the TCD but do not reside in the TCD receiving the report. The individual either does not have a resident tax rate or the non-resident rate they are subject to exceeds their resident rate. These funds are retained by the PSD where the employer is located.
4. **Non- Resident EIT Received for other TCD** – Total tax funds received from employers located within the TCD for individuals who are employed in the TCD but do not reside in the TCD receiving the report. These funds will be distributed to PSDs outside the TCD based on the individual's resident PSD.
5. **Act 32 Delinquent EIT Collected** – Total delinquent taxes collected (under Act 32) for the PSDs located in the TCD.
6. **Unidentified Collections** – This section accounts for the tax funds received by the Tax Officer but not yet applied to the individual taxpayer accounts to complete the disbursement process.
  - a) **Unidentified Collections** – This is the amount of funds received and not yet identified to individual taxpayers during the time frame for the report.
  - b) **Less Previously Unidentified Collections, identified in the current month** – These are funds that were identified during the time frame for this report. These funds previously appeared in item a) on a prior report.
  - c) **Net Unidentified Collections (6a minus 6b)** – in the “Monthly Total” column, this figure reflects the change to the net change in unidentified collections. In the “Year-To-Date Total” Column, this figure is the total unidentified collections to date.
- 7–9. **Other Collections (Specify)** – Available to list additional collections received from taxpayers or employers that do not fit the above descriptions.

**Total Collections** – Total of all resident and non-resident and other collections received from taxpayers and employers during the time period of the report (items 1 through 9 listed above).

### Receipts:

10. **Investment Income** – The amount of investment earnings allocated to the PSDs located in the TCD from income received as a result of investment of tax funds.
11. **Cost Recovered by Tax Officer** – The amount of cost funds received from taxpayers and employers as permitted under Act 192.
- 12–14. **Other Income** – Available to list additional funds received by Tax Officer that do not fit the above descriptions.

**Total Receipts** – The sub total of the receipts section of the report (items 10 through 14 listed above).

**Total Collections and Receipts** – The total of collections plus receipts.

### Distributions:

15. **EIT Distributions to TCD Members (see Schedule A)** – The total amount of EIT and other receipts distributed to the PSD located in the TCD.
16. **EIT Distributions to Other TCD's (see Schedule B)** – the total amount of identified collections received by the TCD receiving the report that are due to other TCDs.

**Total Distributions** – The sub total of distributions to PSDs.

**Disbursements:**

- 17. Taxpayer Refunds** – The amount of refunds issued to individual taxpayers for overpayment of EIT.
- 18. Tax Officer Commissions (if netted from collections)** – The commission/collection fee retained by the tax officer from the PSDs EIT collections for services rendered. Do not use this line for services not netted from collections for which a separate invoice was submitted by the Tax Officer.
- 19. Tax Collection Committee (TCC) Operational Fees (if netted from collections)** – The amount of funds retained from the PSDs EIT collections for TCC operational fees that are remitted to the TCC, if applicable. Do not use this line for operational fees not netted from collections for which a separate invoice was submitted by the TCC.
- 20–22. Other Disbursements** – Available to list additional disbursements netted from the total EIT collections that do not fit the above descriptions.
- Total Disbursements** – The sub total of Disbursements made from tax collections receipts (items 17 through 22 listed above).
- Total Distributions and Disbursements** – The total amount of distributions to PSDs and disbursements to others.

**Cash Balance:**

- 23. Collections Over/(Under) Disbursements** – The result of Total Collections and Receipts less Total Distributions and Disbursements for the time frame of the reporting period.
- 24. Cash Balance Beginning the Month of \_\_\_\_\_** – The total amount of identified but undistributed funds and unidentified funds carried over from the prior reporting period.
- 25. Cash Balance Ending the Month of \_\_\_\_\_** – the amount of identified but undistributed funds and unidentified funds at the end of the reporting period. The result of Cash Balance Beginning Month less Collections Over/(Under) Disbursements.

**SCHEDULE A – REPORT FOR MUNICIPALITIES & SCHOOL DISTRICTS WITHIN  
THE TAX COLLECTION DISTRICT  
CLGS-32-7A**

**Collections:**

- 1. Resident EIT Received from Employers/Taxpayers within the TCD** – Total tax funds received from employers and taxpayers who are located within the TCD for individuals who reside in the PSD receiving the report.
- 2. Resident EIT Received from other TCDs** – Total tax funds received from employers who are located outside the TCD for individuals who reside in the PSD receiving the report.
- 3. Non- Resident EIT Received for PSDs within the TCD** – Total tax funds received from employers and taxpayers located in the TCD for individuals who are employed in the TCD but do not reside in the TCD receiving the report. The individual either does not have a resident tax rate or the non-resident rate they are subject to exceeds their resident rate. These funds are retained by the PSD where the employer is located.
- 4. Delinquent EIT Collected** – Total delinquent taxes collected for the PSDs.
- 5–7. Other Collections (Specify)** – Available to list additional collections received from taxpayers or employers that do not fit the above descriptions.

**Total Collections** – Total of all resident and non-resident and other collections received from taxpayers and employers during the time period of the report.

**Receipts:**

- 8. Investment Income** – The amount of investment earnings allocated to the PSD from income received as a result of investment of tax funds.
- 9. Cost Recovered by Tax Officer** – The amount of cost funds received from taxpayers and employers as permitted under Act 192.
- 10–12. Other Income** – Available to list additional funds received by Tax Officer that do not fit the above descriptions.
- Total Receipts** – The sub total of the receipts section of the report (items 10 through 14 listed above).
- Total Collections and Receipts** – The total of collections plus receipts.

**Distributions:**

- 13. EIT Distributions to PSD** – The total amount of EIT and other receipts distributed to the PSD.
- Total Distributions** – The sub total of distributions to the PSD.

**Disbursements:**

- 14. Taxpayer Refunds** – The amount of refunds issued to individual taxpayers for overpayment of EIT.
- 15. Tax Officer Commissions (if netted from collections)** – The commission/collection fee retained by the tax officer from the PSDs EIT collections for services rendered. Do not use this line for services not netted from collections for which a separate invoice was submitted by the Tax Officer.
- 16. TCC Operational Fees (if netted from collections)** – The amount of funds retained from the PSDs EIT collections for TCC operational fees that are remitted to the TCC, if applicable. Do not use this line for operational fees not netted from collections for which a separate invoice was submitted by the TCC.
- 17–19. Other Disbursements** – Available to list additional disbursements netted from the total EIT collections that do not fit the above descriptions.
- Total Disbursements** – The sub total of disbursements made to others from tax collections receipts (items 17 through 22 listed above).
- Total Distributions and Disbursements** – The total amount of distributions made to PSD and disbursements to others.

## SCHEDULE B – REPORT FOR DISTRIBUTIONS TO OTHER TAX COLLECTION DISTRICTS

### CLGS-32-7B

The TCD report states an amount of EIT Distributions to Other TCDs. Schedule B details this total by listing the name of each TCD and the amount of EIT distributed to each. The Total Distributions from Schedule B must reconcile to the EIT Distributions to Other TCDs on the Report for the TCD.

### SUBMITTING THE REPORT

- This report shall include a breakdown of all income taxes, income generated from investments under subsection (a) (6), penalties, costs and other money received, collected, expended and distributed for each political subdivision served by the tax officer and of all money distributed to tax officers for other tax collection districts.
- File one copy with the secretary of the tax collection committee. *Do not send a copy to DCED.*
- File one copy with the secretary of each political subdivision in the tax collection district for which taxes were collected during the previous month. *Do not send a copy to DCED.*
- This is the ACT 32 MONTHLY REPORT prescribed by the Department of Community and Economic Development per Act 32 of 2008.



# ACT 32 MONTHLY REPORT

## REPORT FOR THE TAX COLLECTION DISTRICT (TCD)

TAX COLLECTION DISTRICT NAME:	MONTH, YEAR (MONTH, YYYY)
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### COLLECTIONS & RECEIPTS

Collections		Monthly Total	Year-To-Date Total
1. Resident EIT Received from Employers/Taxpayers within the TCD			
2. Resident EIT Received from Other TCDs			
3. Non-Resident EIT Received for Political Subdivisions within the TCD			
4. Non-Resident EIT Received for Other TCDs			
5. Act 32 Delinquent Earned Income Taxes Collected			
6a. Unidentified Collections			
6b. Less previously unidentified collections, identified in the current month			
6c. Net Unidentified Collections			
7. Other Collections (Specify) _____			
8. Other Collections (Specify) _____			
9. Other Collections (Specify) _____			
<b>Total Collections</b>			

Receipts		Monthly Total	Year-To-Date Total
10. Investment Income			
11. Costs Recovered by Tax Officer			
12. Other (Specify) _____			
13. Other (Specify) _____			
14. Other (Specify) _____			
<b>Total Receipts</b>			

### TOTAL COLLECTIONS & RECEIPTS

### DISTRIBUTIONS & DISBURSEMENTS

Distributions		Monthly Total	Year-To-Date Total
15. EIT Distributions to TCD Members (See Schedule A)			
16. EIT Distributions to Other TCDs (See Schedule B)			
<b>Total Distributions</b>			

Disbursements		Monthly Total	Year-To-Date Total
17. Taxpayer Refunds			
18. Tax Officer Commissions (if netted from collections)			
19. TCD Operational Fees (if netted from collections)			
20. Other Disbursements (Specify) _____			
21. Other Disbursements (Specify) _____			
22. Other Disbursements (Specify) _____			
<b>Total Disbursements</b>			

### TOTAL DISTRIBUTIONS & DISBURSEMENTS

### CASH RECONCILIATION

Cash Balance		Monthly Total	
23. Collections Over / (Under) Disbursements			
24. Cash Balance Beginning the Month of _____			
25. Cash Balance Ending the Month of _____			

**NOTES:**



# ACT 32 MONTHLY REPORT

**SCHEDULE A REPORT FOR MUNICIPALITIES & SCHOOL DISTRICTS WITHIN THE TAX COLLECTION DISTRICT**

MUNICIPALITY OR SCHOOL DISTRICT NAME:	MONTH, YEAR (MONTH, YYYY)
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**COLLECTIONS & RECEIPTS**

Collections	Monthly Total
1. Resident EIT Received from Employers/Taxpayers within the TCD .....	
2. Resident EIT Received from Other TCDs .....	
3. Non-Resident EIT Received for Political Subdivisions within the TCD .....	
4. Delinquent Earned Income Taxes Collected .....	
5. Other Collections (Specify) _____ .....	
6. Other Collections (Specify) _____ .....	
7. Other Collections (Specify) _____ .....	
<b>Total Collections</b> .....	
Receipts	Monthly Total
8. Investment Income .....	
9. Costs Recovered by Tax Officer .....	
10. Other (Specify) _____ .....	
11. Other (Specify) _____ .....	
12. Other (Specify) _____ .....	
<b>Total Receipts</b> .....	
<b>TOTAL COLLECTIONS &amp; RECEIPTS</b> .....	

**DISTRIBUTIONS & DISBURSEMENTS**

Distributions	Monthly Total
13. EIT Distributions to PSD .....	
<b>Total Distributions</b> .....	
Disbursements	Monthly Total
14. Taxpayer Refunds .....	
15. Tax Officer Commissions (if netted from collections) .....	
16. TCD Operational Fees (if netted from collections) .....	
17. Other Disbursements (Specify) _____ .....	
18. Other Disbursements (Specify) _____ .....	
19. Other Disbursements (Specify) _____ .....	
<b>Total Disbursements</b> .....	
<b>TOTAL DISTRIBUTIONS &amp; DISBURSEMENTS</b> .....	

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