

NEW YORK/DELAWARE/OUT-OF-STATE CREDIT CALCULATION WORKSHEET

(Submit this form with your completed Parkland tax return)

If you are a Pennsylvania resident working out of state (New York, Delaware & all other states except those listed below) you may take a credit on your local earned income tax return in an amount that is equal to the tax paid on earned income out of state, but no greater than 1% of your out of state earned income.

To qualify for the credit, you must provide a copy of the New York State non-resident tax return, the Delaware State non-resident tax return or other state non-resident tax return, your PA State Tax Return (PA40), your PA Schedule G L/S and all W2's.

Non-resident of New York -

Refer to the New York State Form and place on Line (3) of the worksheet below, the amount of your tax liability owed to New York.

Non-resident of Delaware -

Refer to the Delaware State Form and place on Line (3) of the worksheet below, the amount of your tax liability owed to Delaware.

Non-resident of other states -


Refer to the other state non-resident tax return and place on Line (3) of the worksheet below, the amount of your tax liability owed to that state.

Non-resident of Maryland, New Jersey, Ohio, Virginia, West Virginia and Indiana -

No credit is allowed for your tax liability owed to such states.


WORKSHEET


Amount of earned income subject to tax by other state
as shown on out of state tax return (1) _____

Local earned income tax liability [1% of Line (1)] (2) 

Tax liability owed to New York, Delaware
and/or other state(s) as shown on out of state
tax return(s) (3) _____

PA Income Tax credit [(Line (1) x PA income
tax rate)] (4) _____

Subtract Line (4) from Line (3) and enter here on
Line (5). [If Line (4) is greater than Line (3), then
enter zero (0) on Line (5)] (5) 

You may take a credit against local earned
income tax either in the amount of Line (5)
or Line (2), whichever is less. (6) 
The amount of your credit on Line (6)
is placed on Line 5C of your local earned income
tax return.

If you have any questions or need assistance in completing this worksheet, please call our office at 610-351-5570 during the hours of 8:00 a.m. to 4:00 p.m. on any weekday other than district holiday.

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