

DUE APRIL 1

**SPRING GROVE BOROUGH  
LOCAL EARNED INCOME TAX – APPLICATION FOR TAX CREDIT  
Tax Year: \_\_\_\_\_**

**APPLICATION FOR REFUND OF MUNICIPAL EARNED INCOME TAX FOR VOLUNTEER  
SERVICES PROVIDED TO EMERGENCY SERVICE ORGANIZATION(S)**

A copy of this application for a tax credit from the Local Earned Income Tax (EIT), must be completed by the authorized representative for each organization that you have provided volunteer services for and have met their requirements to qualify for a tax credit in the year noted above. Once completed, a signed copy of this application must be supplied with your Local Earned Income Tax Return for the year in which credit is sought.

**Credit will not be allowed without the proper signature being present on this form.**

Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Address: \_\_\_\_\_ Phone #: \_\_\_\_\_

City/State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

The above named taxpayer has met all of the service requirements in place to be eligible to receive credit for .5% of their total EIT paid up to the maximum \$500.00 established by Spring Grove Borough, York County.

**As the authorized representative of the \_\_\_\_\_,  
I hereby affirm their eligibility to receive credit for the tax year named above.**

**Authorized Representative Name: \_\_\_\_\_**

**Authorized Representative Signature: \_\_\_\_\_ Date: \_\_\_\_\_**

**TAXPAYER INFORMATION**

Once application has been completed by the authorized representative, please complete this worksheet and include original with your local tax return. Credit given may not exceed ½ of 1% (.005) of your total taxable wages paid for the year or the maximum credit allowed as noted above. You should enter the smaller of the 2 figures below as credit on line 12 along with any other credit described for this line.

**VOLUNTEER CREDIT WORKSHEET**

EARNED INCOME: As shown on line 8 of your return.

..... (1) \_\_\_\_\_

Local tax .5% ..... X \_\_\_\_\_

(2) \_\_\_\_\_

Maximum Credit as noted on above..... (3) \_\_\_\_\_

CREDIT to be used against Local Tax on line 12 **enter this amount**  
**Or the amount on line 2 of worksheet, whichever is less**..... (4) \_\_\_\_\_

**Instructions for Act 172 Credit**  
**Credit for Active Volunteers of a Fire Company under Act 172**

If the municipal jurisdiction authorizes an earned income tax credit for active volunteers and taxpayer is duly certified by the municipal jurisdiction to receive such credit, indicate this tax credit on Line 12. Credit shall apply only against income tax amount levied and otherwise payable under the authority of Chapter 3 of the Local Tax Enabling Act. Credit shall not exceed the amount established by the municipal ordinance in subject taxing jurisdiction. Credit shall not exceed the municipal jurisdiction's tax liability. Taxpayer may not claim a refund in excess of the municipal jurisdiction's tax liability.

Example: An active volunteer's wages/net profits subject to local earned income tax total \$120,000. This taxpayer's resident municipality base tax rate is 0.5% and the school district rate is 0.5% for a combined earned income tax (EIT) of 1% or \$1200 total. If the municipality sets a maximum credit of \$500 in its ordinance, this active volunteer's Act 172 EIT credit would total \$500, which is the maximum tax credit allowed.

|   |                 |
|---|-----------------|
| Wages/net profits subject to EIT .....  | \$ 120,000.00   |
| Total earned income liability (wages multiplied by 1%)..                                | \$1,200.00      |
| School district EIT (0.5) which is not subject to<br>Act 172 credit .....               | \$600.00        |
| Base municipal EIT liability (0.5%) subject to credit under Chapter 3 of the LTEA ..... | \$600.00        |
| Credit limit maximum established by ordinance .....                                     | \$500.00        |
| <b>Qualified Act 172 Credit .....</b>   | <b>\$500.00</b> |