

INSTRUCTIONS

The instructions below relate to the preparing and filing of this form. Additional instructions are contained in the EARNED INCOME TAX REGULATIONS; such regulations may be obtained from the EARNED INCOME TAX OFFICE upon request.

PURPOSE OF FORM: This form combines the reporting of the Earned Income Tax withheld from earnings.

WHO MUST FILE: If you have one or more employees you must make a return for the first quarter in which you are required to withhold the earned income tax earnings, and for each quarter thereafter. After you have once filed a return, the EARNED INCOME TAX OFFICE WILL MAIL YOU A FORM 511 every three months.

QUARTERLY RETURNS AND DUE DATES: A return must be filed for each quarter of the calendar year as follows:

QUARTER COVERED.....	DUE ON OR BEFORE
Jan., Feb., March.....	April 30
April, May, June.....	July 31
July, August, Sept.....	October 31
Oct., Nov., Dec.....	January 31

WHERE TO FILE: The original of this form is to be sent to the EARNED INCOME TAX OFFICE.

ITEM 1: Wages subject to Earned Income Tax – Total of gross earnings paid to employees in quarter subject to tax.

ITEM 2: Earned Income Tax Due – Actual Local Tax Withheld (Total Column 18) all pages.

ITEM 3: Credit or Adjustments – This item relates to corrections of underpayments or overpayments of tax as reported on a prior return. If there is both an underpayment and an overpayment to be reported, only the difference between the two should be entered. Any amount entered in Item 3 must be explained by a statement attached to the return.

ITEM 4: Adjusted Total of Earned Income Tax – Item 2 plus or minus Item 3.

ITEM 5: Penalty and Interest Due.

ITEM 6: Total Tax Due – Total of Items 4 and 5.

ITEM 7: Total Of Enclosed Depository Receipts – This is the total amount of payments made as recorded in Schedule B.

ITEM 8: Balance Due With This Return – If the employer has made no entries in Items 3 thru 7 then Item 8 is identical with Item 2. Otherwise, the amount of tax due is the difference between Items 6 and 7.

ITEM 9: - 19: These items are self explanatory.

GENERAL INFORMATION RELATING TO SUCCEEDING FORMS 511

Succeeding forms 511 are prepared with the list of employees already submitted by employers on the original form.

In complying with the requirements as set forth under succeeding reports, employers are required to perform the following operations:

A – Draw a line through the name of any employee who has terminated for any reason prior to the end of the preceding quarter.

B – Write “O” in column 17 for any employee who has had a leave of absence and received no taxable earnings during the quarter.

C – Add the names of any employees not listed. Such additions are to be made in typing or printing showing complete information in Items 14 thru 18.

D – Enumerate any changes in residents taxing jurisdictions.