

# Capital Tax Collection Bureau

www.captax.com

## Central Dauphin Division

Olde Liberty Square  
4811 JONESTOWN RD STE 129  
HARRISBURG PA 17109-1734  
(717) 545-2791 Phone  
(717) 545-3028 Fax

## Harrisburg Division

2301 N 3RD ST  
HARRISBURG PA 17110-1893  
(717) 234-3217 Phone  
(717) 234-2962 Fax

## Carlisle Division

19 S HANOVER ST STE 102  
CARLISLE PA 17013-3336  
Phone (717) 243-3725  
Fax (717) 243-9224

## CERTIFICATE OF RESIDENCE (FORM 505)

(Please type or print and complete all appropriate information)

EMPLOYER NAME \_\_\_\_\_ EIN \_\_\_\_\_

EMPLOYEE SOC. SEC. NO. \_\_\_\_\_ NAME \_\_\_\_\_  
Last, First MI

Note: The address information listed below should be the taxpayer's legal residence ("domicile") – see back for definition

ADDRESS: \_\_\_\_\_  
House Number & Street City State Zip Code

MUNICIPALITY \_\_\_\_\_  
Borough, Township or City of address entered above

SCHOOL DISTRICT \_\_\_\_\_

COUNTY \_\_\_\_\_

*Answer the following about your spouse only if you file a local income tax return with Capital Tax Collection Bureau:*

DOES YOUR SPOUSE LIVE AT YOUR ADDRESS? YES NO NOT MARRIED  
IF YES, ENTER SPOUSE'S NAME & SS# \_\_\_\_\_

INDICATE TYPE OF CHANGE:

IF NEW EMPLOYEE PROVIDE DATE OF HIRE \_\_\_\_\_

IF ADDRESS CHANGE ENTER DATE OF CHANGE \_\_\_\_\_

IF NAME CHANGE ENTER DATE OF CHANGE \_\_\_\_\_

EMPLOYEE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## INSTRUCTIONS

Where applicable, these forms should be completed by the employee and then submitted by the employer to the tax bureau at least as often as tax withholdings are required to be paid. To use this form as a master form, type the employer name and EIN on the form prior to making copies for use by the employees.

It is very important that the employee's address, municipality, school district, and county of residence is accurately identified so that the local income tax withheld can be distributed to the correct taxing jurisdictions. Please use your permanent physical address (i.e., "domicile") and not a temporary residence (e.g., college student). A comprehensive definition of "domicile" is provided on the back of this form. If this information changes, another certificate of residence form needs to be completed and submitted to the Tax Office. If the employee is not sure of his or her municipality or school district you can go to the US Census Bureau website and enter their street address to determine the correct information. Go to their website at <http://factfinder.census.gov> then click on "Enter a street address to find Census 20XX data".

You may fax or mail the form using the address or fax number, listed above, for your area. If you are interested in transmitting the form electronically, if you would like a MS Word or Adobe Acrobat version of this form, please contact our Harrisburg Division as listed above.

# Definition of, and Information About, “Domicile”, or Legal Residence

## Domicile – Local Tax Law Definition (Act 511 of 1965, Section 13., I.)

“Domicile”. “The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanently rather than transitory. Domicile is the voluntarily fixed place of habitation of a person, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses, or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged. “

### What is a domicile?

For most individuals, the word domicile refers simply to the locality where a taxpayer maintains his or her permanent abode, and is the place where he or she intends to return whenever absent. A person may only have one place of domicile at a time.

However, for individuals that have more than one locality where they maintain permanent abodes, two factors determine their domicile: (1) Which place is the one where the individual has had the greatest connections for the taxable year; and (2) Which place does the individual intend to be his or her domicile.

The locality with the greatest connections is where the person:

- spends the greatest amount of time
- maintains a permanent abode for the longest amount of time;
- supports his or her spouse and children;
- purchases the necessities of life;
- has doctors, lawyers, and accountants;
- houses his or her pets;
- has active banking accounts;
- worships regularly;
- participates in social, fraternal or athletic organizations, lodges, or country clubs;
- has works of art, expensive furniture, family portraits, or heirlooms;
- fulfills local tax obligations;
- is employed;
- owns real estate fit for year-round living;
- maintains a driver's license and vehicle registration;
- maintains professional licenses;
- maintains union membership;
- declares residency for fishing or hunting licenses, income tax returns, or school tuition;
- conducts his or her business;
- receives mail;
- receives unemployment;
- records his or her address for insurance policies, deeds, mortgages, leases, passport, federal and local tax returns, etc.;
- was domiciled at birth;
- maintains safe deposit boxes;
- owns a cemetery plot;
- is listed in the telephone directory;
- obtains a homestead exemption;
- gathers for family and social events; and or registers to vote.

### How do I establish a new domicile?

You can have only one domicile at any given time. Your domicile does not change until you move to another state or country with the sincere intention of making your "new" permanent home there and abandoning your previous domicile.

If you move to another state or country, but intend to stay there only for a fixed or limited time (no matter how long), your domicile does not change. Once established in a locality or state, your domicile continues there until you establish a new domicile. It is not dependent upon continuous physical presence. It is not abandoned by absence or even by presence in a former domicile, no matter how long continued, if, in leaving and during the absence there is no firm, sincere, unconditional intention of remaining in the other jurisdiction for an indefinite and uncertain period.

If a person left their domicile to seek new employment intending to remain in the other location only if they find employment, there is no change in domicile.