

REFER TO INSTRUCTIONS

BOROUGH OF ALBURTIS

THIS IS NOT A JOINT RETURN,

Below

Earned Income Tax Office

FILE SEPARATELY

260 Franklin Street, PO Box 435

Alburtis, PA 18011-0435

(610) 966-4777

FINAL INDIVIDUAL EARNED INCOME TAX RETURN

NAME AND ADDRESS:

OCCUPATION:

FILE THIS RETURN ON OR BEFORE APRIL 15, SOCIAL SECURITY NO. TAX YEAR

If you moved into/out of the Borough during the tax year, complete below.

Date Moved: IN OUT

DO NOT ROUND OFF FIGURES, USE ACTUAL AMOUNTS

1. W-2 EARNINGS (wages, salaries, bonuses, commissions, etc. for local tax purposes):

Employer's Name and Local Address

Tax Withheld

W-2 Wages, etc.

Table with 3 columns: Employer's Name and Local Address, Tax Withheld, W-2 Wages, etc. Rows a, b, c, d.

TOTAL W-2 Wages, etc. for all employers (ATTACH W-2s)

2. W-2 UNREIMBURSED BUSINESS EXPENSES (ATTACH PENNSYLVANIA SEHEDULE UE)

3. TAXABLE W-2 EARNINGS (line 1-line 2)

4. OTHER TAXABLE EARNED INCOME (ATTACH appropriate schedule)

5. TOTAL TAXABLE EARNED INCOME (line 3 + line 4)

6. NET LOSS FROM BUSINESS, PROFESSION, OR OTHER ACTIVITY (see instructions; use line 8 for net profits) (ATTACH Pennsylvania Schedules C, F, and RK-1)

7. Subtotal (line 5 - line 6) (IF LESS THAN ZERO, ENTER ZERO)

8. NET PROFIT FROM BUSINESS, PROFESSION, OR OTHER ACTIVITY (see instructions; use line 6 for net losses) (ATTACH Pennsylvania Schedule C, F, and RK-1)

9. TOTAL TAXABLE INCOME (line 7 + line 8)

10. YOUR TAX (1% of line 9)

11. TAX WITHHELD (AS SHOWN ON line 1a, b, c, d)

12. PAID BY QUARTERLY PAYMENTS OF ESTIMATED TAX

13. OVERPAYMENT LAST YEAR CREDITED TO THIS YEAR

14. TOTAL CREDITS (line 11 + line 12 + line 13)

15. If line 10 is greater than line 14: BALANCE OF TAX DUE (LINE 10 - LINE 14) DO NOT REMIT IF UNDER \$1.00

16. After April 15, add INTEREST and PENALTIES (SEE INSTRUCTIONS)

17. TOTAL BALANCE DUE (line 15 + line 16) (Make check payable to "Borough of Alburtis")

18. If line 14 is greater than line 10: OVERPAYMENT (line 14 - line 10) NO REFUNDS OR CREDITS UNDER \$1.00

Check (X) if you want overpayment: Refunded to you Credited to next year's tax

TAXPAYER: I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Date: Signature of Taxpayer:

PAID PREPARER: I declare under the penalties of perjury that I prepared this return for the person named herein, and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief a true, correct, and complete return based on all the information relating to the matters required to be reported on which I have any knowledge.

Date: Signature of Preparer:

Name or Company & Address:

INSTRUCTIONS

1. **WHO MUST FILE:** Every resident or part year resident of the Borough of Alburdis who has earned income or net profits during any part of the year must file this form with the Earned Income Tax Officer even if the full amount of earned income tax was withheld during the year. If you received a final return form but had no taxable income for the year, please indicate the reason (retired, disabled, homemaker, etc.) on the occupation line and return the form to the Tax Officer.
2. **TIME TO FILE:** On or before April 15th. Tax returns must be received or postmarked (by the U.S. Postal Service, not a private postal metering machine) no later than April 15 to avoid interest and penalty charges. There is no provision for an extension of time to file this form or to pay the tax.
3. **PLACE TO FILE:** Borough of Alburdis Earned Income Tax Office, 260 Franklin Street, P.O. Box 435, Alburdis, Pennsylvania 18011-0435.
4. **FAILURE TO FILE:** Failure to file a return may result in a fine up to \$500.00, plus interest and penalties. Failure to receive a tax return does not relieve you of the responsibility to file a return.
5. **TAXABLE EARNED INCOME:** This term has the same meaning as the term "Compensation" for purposes of the Pennsylvania Personal Income Tax. Report the same amounts as you report on your Pennsylvania Personal Income Tax from on the line for "Gross Compensation." See the instructions for the Pennsylvania Personal Income Tax from for further information. (There is only one exception: the amount of any housing allowance provided to a member of clergy shall not be taxable as earned income.)
6. **ALLOWABLE EMPLOYEE BUSINESS EXPENSES:** This term has the same meaning as provided for purposes of the Pennsylvania Personal Income Tax. Report the same amounts (if any) that you report on your Pennsylvania Schedule UE. See the instructions for Pennsylvania Schedule UE for further information. You must attach an exact duplicate of the Pennsylvania Schedule UE to this return if you are claiming any expenses on line 2.
7. **NET PROFIT / NET LOSS FROM BUSINESS, PROFESSION, OR OTHER ACTIVITY:** This term generally has the same meaning as provided for purposes of the Pennsylvania Personal Income Tax. See the instructions for the Pennsylvania Personal Income Tax form and its schedules for further information. However, the term does not include income which is not paid for services provided and which is in the nature of earnings from an investment. For taxpayers engaged in the business, profession, or other activity of farming, the term does not include: (1) any interest earnings generated from any monetary accounts or investment instruments of the farming business; (2) any gain on the sale of farm machinery; (3) any gain on the sale of livestock held 12 months or more for draft, breeding, or dairy purposes; and (4) any gain on the sale of other capital assets of the farm.
8. **REPORTING NET PROFITS AND LOSSES:** Before completing lines 6 and 8 of form, you must first compute the net profit and loss from each business, profession, or activity **separately**. Net losses resulting from one business, profession, or other activity cannot be used as an offset against the net profits of a different business, profession, or other activity. The total net losses from all businesses, professions, or activities which had a net loss for the year is to be entered on line 6. The total net profits from all businesses, professions, or other activities which had a net profit for the year is to be entered on line 8. You must attach an exact duplicate of the applicable Pennsylvania Schedules C, F, and/or RK-1 (or other forms or schedules permitted for the Pennsylvania Personal Income Tax purposes) for each business, profession, or activity for which you report a net loss or net profit on lines 6 or 8.
9. **LATE PAYMENTS:** If payment is made after April 15, include interest and penalties on line 16. Interest is calculated at 6% per year as follows: tax due on line 15 X number of complete months since April 15, plus an additional one month for any days of payment after the 15th of a month / 12 X .06. The penalty is equal to ½% of the amount of the tax due on line 15 for each month or part of a month since April 15.
10. **AMOUNTS UNDER \$1.00:** If the Balance of Tax Due on line 15 is less than \$1.00, the amount due need not be remitted. No refunds under \$1.00 will be made.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund, and collection of local taxes by calling the Borough of Alburdis at 610-966-4777 during the hours of 8:00 a.m. to 12:00 noon, and 1:00 p.m. to 4:30 p.m., Monday through Friday, except holidays.