

## INSTRUCTIONS FOR FILING EARNED INCOME TAX FINAL RETURN

**WHO MUST FILE** Every resident and/or part-year resident of the following school districts: East Lycoming, Jersey Shore (except Crawford Twp & Pine Twp), Loyalsock, Montgomery, Montoursville, Muncy, South Williamsport and Williamsport. **Please Note:** This return *must* be sent back whether you had earned income or not. If no income is present please indicate why.

**FAILURE TO FILE** Failure to receive a Tax Return does not relieve you of the responsibility to file a return. Failure to file may result in a fine of up to \$500.00.

**WHEN TO FILE** On or before April 17th of the succeeding year for which the return is filed.

**PLACE TO FILE** Mail completed returns to the Tax Office, or file your return in person at the Tax Office, 2790 W. Fourth St, Williamsport PA 17701.

### GENERAL INSTRUCTIONS:

- (A) Check the name and address imprinted on the form. If there is an error, please make the correction. If you are completing a form that does not have the name, etc., printed on it, be sure to include your name, address and social security number.
- (B) If you have moved during the tax year, list your addresses and the dates of residency in the space provided.
- (C) If you claim an expense deduction for salaries, wages, bonuses, commissions or other remunerations paid and you do not withhold the local earned income tax or submit copies of Federal Forms 1099 or W-2 to this office, attach a listing showing the name, address, social security number and amount paid to each person.
- (D) Quarterly estimates **must** be paid by anyone who expects a tax liability of \$100.<sup>00</sup> or more. Forms are available at the Tax Office.
- (E) All forms & instructions are available online at [www.wasd.org](http://www.wasd.org) under the tax office link.

### SPECIFIC INSTRUCTIONS:

**NOTE: Act 166, effective as of 2003, defines earned income and net profits as compensation as determined under Section 303 of the Act of March 4, 1971 (P.L.6, NO.2) known as the "Tax Reform Code of 1971 and regulations 61 PA. Code PT. I subpt. B ART. V (relating to Pennsylvania Personal Income Tax).**

Line 1: Total W-2 Earnings: Enter the total gross wages of all W-2's. Taxable income may not be reduced by contributions to Section 401(K) plans, retirement plans, IRA and/or Keogh plans or any similar type plan. **Attach copies of W-2's.** (This number should match the income included on line 1A of your Pennsylvania State income tax return with the exception of Clergy housing allowance & Active duty military)

Line 2: Business Expenses. Some employees who incur and pay expenses directly connected with and necessary to the performance of their duties or services, may deduct such expenses in computing the amount subject to the tax to the extent that (a) No reimbursement is made by the employer; (b) They are reasonable and actual; and (c) They are recognized as deductions for Pennsylvania Personal Income Tax purposes. **Attach itemized schedules: PA SCH. UE, Federal Form 2106 or complete the form at the bottom of the worksheet.**

LINE 3: Taxable W-2 Earnings: Subtract Line 2 from Line 1.

LINE 4: Other Taxable Income: Enter total of 1099 income or other miscellaneous income (including 1099-R codes 1 & 2 if taxable to the State). DO NOT include interest, dividends, Gas Lease, Gas Royalty income, 1099G, or 1099B. **Attach copies of 1099's.**

LINE 5: Total Taxable Earned Income. Add Lines 3 and 4.

LINE 6: Net Profits. Net profit is income from the operation of a business, profession or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof. Enter profits in spaces provided with total at the right. **Attach copies of PA Schedule C, F, or K-1.**

LINE 7: Net Losses: Net loss is the loss from the operation of a business, profession or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof. Enter losses in spaces provided with total at the right. **Attach copies of PA Schedule C, F or K-1.**

LINE 8: Subtotal. Subtract Line 7 from Line 6. If less than zero enter zero

LINE 9: Total taxable Income. Add Lines 5 and 8.

LINE 10: Total Earned Income Tax Due

1. If you **have not moved** during the tax year, multiply Line 9 by the appropriate tax rate listed in the table below.
2. All other taxpayers must complete the worksheet on the back of the return. See instructions below.

JERSEY SHORE AREA SCH DIST	1.6%	EAST LYCOMING SCHOOL DISTRICT	1.7%
LOYALSOCK SCHOOL DISTRICT	1.65%	MONTGOMERY SCHOOL DISTRICT	1.75%
MONTOURSVILLE SCHOOL DISTRICT	1.65%	MUNCY SCHOOL DISTRICT	1.75%
S. WILLIAMSPORT AREA SCH DIST	1.6%	WILLIAMSPORT AREA SCHOOL DISTRICT	2%

**LINE 11:** Credits. (a) Enter total earned income tax (local tax) withheld on wages from W-2. This total may include a credit of 1% - 2% of any wages subject to Philadelphia City Tax. DO NOT include any Pittsburgh City Tax. You must file a tax return with the City of Pittsburgh for a refund. (b) Enter payments made on estimates.

**LINE 12:** Credit or Refund. If Line 11 is larger than Line 10 enter overpayment. Indicate if you want a refund or credit by checking the appropriate box. **NO CREDIT OR REFUND WILL BE ISSUED FOR \$1.00 OR LESS.**

**LINE 13:** Tax Due. If Line 10 is larger than Line 11, enter balance due. **NO PAYMENT DUE IF \$1.00 OR LESS**

**LINE 14:** Interest and Penalty. 1% per month will be charged on all late payments **including underpayment of quarterly installments.**

**LINE 15:** Total Payment Due. Add Lines 13 and 14. Attach payment payable to Income Tax Officer for this amount. A \$20.00 penalty will be levied each time a check is returned unpaid by the bank. Payments can be made by credit or debit card at [www.wasd.org](http://www.wasd.org) under the tax office link.

Date and sign the return. List your current township, city or borough & current occupation.

Complete the Comparison of Local and State Income Tax Amounts.

Remit the tax return and payment by due date.

**Make sure all attachments are included in the envelope.**

**Be sure to mark the appropriate box on the left side of return envelope.**

### **EARNED INCOME TAX WORKSHEET INSTRUCTIONS**

Enter name and social security number at the top of worksheet.

Using one column for each municipality that you resided in during the year, enter the name of the municipality and the dates you resided there.

Line 1. Enter wages into appropriate columns.

Line 2. Enter expenses related to the income listed on line 1.

Line 3. Subtract line 2 from line 1.

Line 4. Enter other taxable income in appropriate columns. (1099 misc)

Line 5. Add line 3 and 4.

Line 6. Enter net profits in appropriate columns.

Line 7. Enter net losses in appropriate columns.

Line 8. Subtract line 7 from line 6. If less than zero, enter zero.

Line 9. Add line 5 and line 8.

Enter appropriate tax rate, for each column, from table located at the top of the worksheet.

Line 10. Multiply line 9 by the tax rate.

Add line 10 a, b, c and d. Enter on line 10 of the tax return.

### **MUNICIPAL AND SCHOOL DISTRICT EARNED INCOME TAX OFFICE TAXPAYER BILL OF RIGHTS NOTICE**

You are entitled to receive an explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection of the earned income taxes. The written explanation is entitled Municipal and School District Earned Income Taxpayers Bill of Rights Disclosure Statement. You may request a copy at no charge, in person, via faxed request, emailed request, or mailing a request to the following address.

2790 W. Fourth St.  
Williamsport PA 17701  
(570) 601-3980  
Fax: (570)327-0650  
[mrockey@wasd.org](mailto:mrockey@wasd.org)

This information is also available online at [www.wasd.org](http://www.wasd.org) under the tax office link.

Office hours are: 8:00 a.m. to 4:00 p.m. on any weekday other than a holiday.