

FOR CALENDAR YEAR **2002**

P.O. BOX 200  
OREFIELD, PA 18069-0200

PHONE 610-351-5570

**FINAL INDIVIDUAL EARNED INCOME TAX RETURN**

(File this return with the Income Tax Officer on or before **April 15, 2003**. Any balance of tax (ITEM 8) shall be paid in full with return.)

IF YOU HAVE MOVED WITHIN THE ABOVE YEAR, PLEASE COMPLETE THIS SECTION.

CURRENT ADDRESS \_\_\_\_\_ DATE MOVED \_\_\_\_\_  
FORMER ADDRESS \_\_\_\_\_ DATE MOVED \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

SOC. SECURITY NO. (PLEASE CORRECT IF NECESSARY) \_\_\_\_\_

OCCUPATION \_\_\_\_\_

RESIDENT TOWNSHIP \_\_\_\_\_

(PLEASE MAKE ANY NECESSARY CORRECTIONS)

(1) ENTER YOUR TOTAL WAGES, SALARIES, BONUSES, COMMISSIONS AND OTHER COMPENSATION RECEIVED **BEFORE PAYROLL DEDUCTIONS** FOR TAXES, DUES, INSURANCES, BONDS, AS REFLECTED ON ATTACHED EMPLOYER FORM W2(s) etc.  
**PRINT EMPLOYER'S NAME - LOCAL ADDRESS - CITY STATE - ZIP**

\_\_\_\_\_  
\$ \_\_\_\_\_  
\_\_\_\_\_  
\$ \_\_\_\_\_  
\_\_\_\_\_  
\$ \_\_\_\_\_  
\_\_\_\_\_  
\$ \_\_\_\_\_

IF MORE SPACE  
NEEDED PLEASE  
USE REVERSE  
SIDE

**A COPY OF FORM W-2 AND/OR 1099 FOR EACH EMPLOYER MUST BE ATTACHED**

(1A) LESS UNREIMBURSED BUSINESS EXPENSES, IF ANY, AS REPORTED ON FEDERAL **FORM 2106**

**A COPY OF FORM 2106 MUST BE ATTACHED**

(1B) ENTER TOTAL HERE \$ \_\_\_\_\_

(2) LESS NET LOSS FROM BUSINESS OR PROFESSION FROM FORM 1040 SCHEDULE C, F, OR **FORM 1065 K-1** \_\_\_\_\_ \$ \_\_\_\_\_

(2A) ENTER TOTAL HERE (1B LESS 2) - **IF LESS THAN ZERO, ENTER ZERO** \_\_\_\_\_ \$ \_\_\_\_\_

(2B) NET PROFIT FROM BUSINESS OR PROFESSION FROM FORM 1040 SCHEDULE C, F, OR **FORM 1065 K-1** \_\_\_\_\_ \$ \_\_\_\_\_

**A COPY OF ALL SCHEDULES MUST BE ATTACHED** (3) TOTAL TAXABLE INCOME (ITEM 2A PLUS 2B) \_\_\_\_\_ \$ \_\_\_\_\_

(4) **YOUR TAX (1% OF LINE 3)** \_\_\_\_\_ \$ \_\_\_\_\_

(5) AMOUNT PAID:

(A) BY WITHHOLDING FROM YOUR WAGES \$ \_\_\_\_\_

(B) BY PAYMENTS ON YOUR ESTIMATED TAX \$ \_\_\_\_\_

(C) BY PAYMENTS TO OTHER STATE OR POLITICAL SUBDIVISION OUTSIDE OF PENNSYLVANIA. \$ \_\_\_\_\_

**SEE REVERSE SIDE, ITEM 11, FOR INSTRUCTIONS**

(ITEM 5D) ENTER TOTAL OF 5A, 5B, AND 5C HERE \_\_\_\_\_ \$ \_\_\_\_\_

(6) IF YOUR PAYMENTS (ITEM 5D) ARE LARGER THAN YOUR TAX (ITEM 4) ENTER \_\_\_\_\_ HERE \_\_\_\_\_ \$ \_\_\_\_\_

CHECK (X) IF YOU WANT THIS OVERPAYMENT REFUNDED TO YOU  OR CREDITED TO YOUR **2003** ESTIMATED TAX

(7) IF YOUR TAX (ITEM 4) IS LARGER THAN (ITEM 5D) ENTER \_\_\_\_\_ HERE \_\_\_\_\_ \$ \_\_\_\_\_

(7A) AFTER APRIL 15 ADD 1% INTEREST AND PENALTY CHARGES PER MONTH OF LINE 7 \_\_\_\_\_ \$ \_\_\_\_\_

**SEE REVERSE SIDE, ITEM 8, IF AN IRS EXTENSION HAS BEEN FILED.**

(8) TOTAL PAYMENT DUE WITH THIS RETURN (LINE 7 PLUS LINE 7A) \_\_\_\_\_ **MAKE CHECKS PAYABLE TO "PARKLAND SCHOOL DISTRICT"** \_\_\_\_\_ \$ \_\_\_\_\_

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS RETURN HAS BEEN PREPARED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT, AND COMPLETE FORM.

HAVE YOU BEEN AUDITED BY THE IRS IN THE LAST THREE YEARS? \_\_\_\_\_ YES \_\_\_\_\_ NO

IF YES, HAS THERE BEEN A CHANGE IN YOUR NET EARNED INCOME AS THE RESULT OF THE AUDIT? \_\_\_\_\_ YES \_\_\_\_\_ NO

DATE \_\_\_\_\_

SIGNATURE OF TAXPAYER \_\_\_\_\_

PLEASE COMPLETE THE FOLLOWING IF PREPARED BY OTHER THAN TAXPAYER

DATE OF PREPARATION \_\_\_\_\_

NAME / COMPANY OF PREPARER \_\_\_\_\_

SIGNATURE OF PREPARER \_\_\_\_\_

ADDRESS \_\_\_\_\_

**THIS FORM MUST BE FILED WHETHER YOUR TAX HAS BEEN WITHHELD OR NOT**

ATTACH W-2(S) HERE

ATTACH PAYMENT HERE

## **INSTRUCTIONS FOR FILING EARNED INCOME TAX FINAL RETURN**

- 1 WHO MUST FILE Every resident of Parkland School District who had taxable income during any part of the year. This return must be filed even though your tax was fully withheld with no tax due. If you received a final return but had no taxable income for the tax year, please indicate the reason (housewife, retired, disabled, etc.) on the occupation line and return the form to the tax office.
- 2 TIME TO FILE On or before April 15th.
- 3 PLACE TO FILE Mail completed returns to Parkland Tax Office, P.O. Box 200, Orefield, PA 18069-0200, or if in person, at the tax office in the Administration Center, 1210 Springhouse Road, Allentown, PA 18104-2119.
- 4 TAXABLE INCOME Salaries, wages, commissions, bonuses, incentive payments, fees, tips, stock options exercised, fellowships, patent and royalty income, jury duty, inactive reserve military pay, vacation pay received from Union Health and Welfare Benefit Funds (I.L.G.W.U. payments), withholding taxes assumed by employer, sick pay received as regular salary per employee contract, payments for annual leave, vacations, holiday, separation pay, severance pay, net profits from the operation or ownership of a business, profession or other activity.
- 5 NON-TAXABLE INCOME Social Security payments, pensions, insurance proceeds, gifts, bequests and inheritances, wages paid to persons on active military service (including active duty reserve pay), workmen's compensation, interest, dividends, capital gains, lottery winnings, incidental rental income, income from investment partnerships, Sub-chapter S corporations, unemployment compensation, and moving expenses included in local wages.
- 6 NON-RECOGNIZABLE EXPENSES The following are examples of expenses NOT deductible: education expenses, union dues, uniforms and work clothes, tools, office-in-home expenses if an office is not required to be maintained as part of your employment contract and other expenses not required to be incurred to maintain your current position.
- 7 PAYMENTS OR REFUNDS Payments of less than \$1.00 are not required. Refunds of less than \$1.00 will not be made.
- 8 LATE PAYMENTS Add 1% interest and penalty charges per month or fraction thereof on the balance due, line 7. Report on line 7A. If an IRS extension (Federal Form 4868 or Form 2688) has been filed, interest of .005 per month is applicable from April 15 with penalty charges of .005 per month being applicable from the approved filing date of the extension. A copy of the extension form must be attached.
- 9 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.
- 10 CREDIT FOR PAYMENT TO OTHER PENNSYLVANIA POLITICAL SUBDIVISION A Parkland School District resident working in another Pennsylvania political subdivision may be able to take credit for earned income taxes paid to such entity against the Parkland Earned Income Tax liability. Amount should be indicated on your W-2 and should be entered on line 5(A).
- 11 CREDIT FOR PAYMENT TO OTHER STATE OR POLITICAL SUBDIVISION OUTSIDE OF PENNSYLVANIA A credit or deduction shall be allowed on the Parkland Earned Income Tax return for those taxpayers who file and pay non-resident taxes to the State of New York, Delaware, and other states except those listed below. To calculate the credit, a worksheet (Form FR1/OS) is available upon request or by visiting our website. Attach the completed worksheet, along with your PA 40, PA Schedule G and other state non-resident income tax return(s) when filing your tax return. Enter credit on line 5 (C).  
  
NO CREDITS ARE ALLOWED FOR STATE INCOME TAX PAID TO STATES THAT RECIPROCATE WITH PENNSYLVANIA. THESE STATES ARE MARYLAND, NEW JERSEY, OHIO, VIRGINIA, WEST VIRGINIA, AND INDIANA.
- 12 INFORMATION AND ASSISTANCE If you have any questions or need assistance in filing this return, please call the tax office at 610-351-5570 or fax 610-351-5528. A tax return can be obtained by visiting our website at [parklandsd.org/taxoffice.htm](http://parklandsd.org/taxoffice.htm).
- 13 TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT 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 Parkland School District Office at 610-351-5570 during the hours of 8:00 a.m. to 4:00 p.m. on any weekday other than district holiday.

NOTE: When preparing your PA State Tax Return, use number 39510 as your Parkland School District code identification number.

ENTER ADDITIONAL INFORMATION HERE:

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