

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 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 and unemployment compensation.
- 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.
- 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:
