

2009

GROVE CITY BOROUGH / PINE TWP / GROVE CITY AREA SCHOOL DISTRICT
INDIVIDUAL LOCAL EARNED INCOME TAX RETURN
This return must be filed on or before April 15, 2010.

OFFICE USE ONLY

Receipt No. _____

Date _____

RESIDENCY:
(Check One)

Grove City Borough Pine Township

File a local tax return with each district you lived during 2009

Name and initial (if joint return, use names and initials of both) If last names are different, please file a second return.

Soc. Sec. No.

Current Address

Occupation

City, State and Zip Code

Spouse's Soc. Sec. No.

If you have had a change in address during the past year, please indicate in the space below. Report only the income that you earned while a resident of selected location above.

Spouse's Occupation

Address as of January 1, 2009

Date moved into Tax District

Address as of December 31, 2009

Date moved from Tax District

Daytime Telephone Number

ENTER ALL WAGES, SALARIES, BONUSES, COMMISSIONS, TIPS AND OTHER COMPENSATION RECEIVED. DO NOT INCLUDE INTEREST OR DIVIDENDS. USE STATE WAGES. (ONLY USE FEDERAL WAGES IF BOX 16 & 18 ARE BLANK.) TO PRORATE W-2S, TAKE GROSS WAGES AND TAX WITHHELD ÷ 12 x MONTHS AS A RESIDENT.

Employer's Name	Workplace Location (City, Borough or Township AND County)	Local Income Tax Withheld (W-2 Box 19)	Salary and/or Wages (W-2 Box 16)

W-2s MUST be attached for each employer Enter Totals

1. Less unreimbursed employee business expenses. Receipts may be required, Enclose PA-40 Schedule UE.	-	
2. TOTAL EARNED INCOME (FOR FULL YEAR RESIDENTS: THIS LINE MUST MATCH PA-40 LINE 1C, LESS CLERGY HOUSING ALLOWANCE)	=	
3. Net Profits from business, profession, partnership, etc. (Enclose copies of PA Schedules C, K-1 etc) If a loss, enter "0" (see inst. 3)	+	
Non-Taxable S-Corp Business Income \$ <input type="text"/>		
4. TOTAL TAXABLE INCOME	=	
5. Total Tax (Multiply line 4 by 1% (0.01))	=	
6. Subtract local income tax withheld by employer and estimated tax payments	-	
7. NET LOCAL INCOME TAX PAYABLE (If line 5 exceeds line 6)	=	
8. Penalty and Interest - 1% per month after April 16th (Penalty and Interest are due from April 16th even if a federal extension was filed)	+	
9. NET AMOUNT DUE Do not remit payment if tax due is less than \$1.00. Self-Employed add \$52.00 (Grove City Borough) or \$10.00 (Pine Township) LST Tax (See instruction #5)	=	
10. REFUND (If line 6 exceeds line 5) No refunds under \$1.00. If Refund, please review instruction #4.	=	

I declare 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.

Signature of Person other than Taxpayer or Agent preparing Return _____ Date _____ Signature - do not use pencil _____ Date _____

Name of Firm or Employer, if any _____

Signature (If joint return) both husband and wife must sign _____ Date _____

Every individual is required to file a Local Earned Income Tax Return, regardless of whether tax is due, refund or credit due, tax is withheld by employer, or you have no earned income.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes. Call your local tax office at the phone number located in the upper right corner of your individual earned income tax return if you wish to receive this information.

VIOLATIONS: ADDITIONAL FINES AND PENALTIES

Any person who fails, neglects or refuses to make any return required by the ordinances and or resolutions, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the Income Tax Officer or any agent designated by him or her to examine his or her books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent returns or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this ordinance and or resolution, shall, upon conviction thereof before a district justice having jurisdiction, or court of competent jurisdiction, be sentenced to pay a fine of not more than five hundred (\$500.00) dollars for each offense and costs, and in default of payment of said fine and costs to be imprisoned for a period not exceeding sixty (60) days.

ATTACH COPIES OF W-2S HERE

Individual Earned Income Tax Return Instructions

1. Use State Wages and Local Tax from Boxes 16 and 19 of the W-2 form. Do **not** use federal wages from Box 1 (unless no State or Local Wages are listed). Report all compensation as reported on PA-40 line 1.
2. **LINE 1.** Attach Pennsylvania Schedule UE to report business expenses. A refund will not be paid for expenses reported without a Pennsylvania Schedule UE. Receipts may be required. Do not deduct expenses for which you have no receipts.
3. A business loss cannot be used to offset W-2 (earned) income. A loss from a business can, however, be used to offset net profits from another business. If the net profit is more than the loss, report the net profit on LINE 3. If a net loss, enter "0". Enclose proper State Schedules to report net profits from business. Note: Income from rental property is not considered earned income and is not taxable. Because of this, losses incurred on rental properties are not deductible as business losses. An entity managing or operating rental properties is considered a business and the net profit would be reported on an appropriate state or federal schedule. S-Corp income is not subject to local income tax, but must be fully disclosed.
4. If the taxing district of one or more of your employers has a local withholding tax rate higher than the 1% required by our district (ex: City of Farrell, Greenville Borough, New Castle, Philadelphia, etc.), please be aware they will only remit 1% to us, therefore you may only claim 1% as an amount withheld. The balance is retained by that district and cannot be used in your calculations as taxes paid or for a refund.
5. Employed / Self-employed individuals who earn at least \$12,000.00 in Grove City Borough or \$1,000.00 in Pine Township are subject to the respective LST Taxes (\$52.00 for Grove City Borough / \$10.00 for Pine Township). The LST Tax should be added on Line 9 to the Net Amount Due.
6. Attach copies of all W-2 forms and form 1099-MISC. Returns must be signed by each taxpayer.
7. Taxpayers that file for an extension to file their federal tax return and/or file their local return after April 15th must pay a penalty of 1% per month due from April 16th.

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.)

Taxable income includes: Gross salaries, wages, commissions, bonuses, drawing accounts, clergy pay, incentive payments, tips and gratuities, fees, earnings component of stock option plans when exercised, payments accruing from employment, fair market value of non-cash fringe benefits accruing by virtue of employment recognized as taxable by the PA Dept of Revenue,

taxes assumed by the employer for the employee, regular wages received during sickness or disability, employee contributions to deferred compensation plans, retirement benefit programs or certain cafeteria plans, value of meals and lodging furnished by employers to domestics unless provided for the convenience of the employer on the employer's premises and the employee is not required to reside on the premises, scholarships, stipends, grants and fellowships if services are rendered, National Guard Pay and Military Reserve Pay (except active duty), premature profit distributions not rolled over into a qualified plan, premature withdrawal from retirement plan on contributions not taxed when earned, credits and cash reimbursements made by an employer for dependent care, legal services or other personal services, deferred compensation plan distribution to the extent that it exceeds employee contributions, back pay awards, covenants not to compete, termination or severance pay, Golden parachute payments, taxpayer payments received in the form of debt forgiveness,

deceased taxpayer's earned income and net profits, guaranteed payments received by individual partners of a partnership.

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.