

MEADVILLE AND AREA INDIVIDUAL OR JOINT INCOME TAX RETURN FOR THE CALENDAR YEAR

CHECK BOX IF YOU HAVE MOVED OR CHANGED YOUR NAME DURING THE TAX YEAR. PROVIDE CHANGES BELOW:

MARK THE BOX BESIDE THE TAXING DISTRICT WHERE YOU LIVE

CHANGE NAME FROM:

TO:

DATE MOVED: ____/____/____ OLD ADDRESS:

NEW ADDRESS:

PLEASE PRINT YOUR LAST NAME, FIRST NAME, MIDDLE INITIAL AND YOUR COMPLETE ADDRESS

- COCHRANTON BORO
- EAST FAIRFIELD TOWNSHIP
- FAIRFIELD TOWNSHIP
- FRENCH CREEK TOWNSHIP
- MEADVILLE, CITY OF
- UNION TOWNSHIP
- VERNON TOWNSHIP
- WAYNE TOWNSHIP (1/2%)
- WEST MEAD TOWNSHIP

RECONCILED

FOLLOW THE INSTRUCTIONS BELOW - DO NOT ROUND NUMBERS OR COMBINE TAXPAYER INFORMATION

TAXPAYER

SPOUSE

ENTER THE SOCIAL SECURITY NUMBER OF THE TAXPAYER/SPOUSE OR VERIFY THAT THE LAST 4 DIGITS PRINTED ARE CORRECT

ENTER THE OCCUPATION OF THE TAXPAYER/SPOUSE - CHECK BOX IF SELF EMPLOYED TAXPAYER SPOUSE

1. TOTAL INCOME FROM GROSS EARNINGS (USE PAGE 2 WORKSHEET - SECTION 1 TO CALCULATE THE TOTAL OF ALL W-2'S FOR THE TAX YEAR)
A COPY OF EMPLOYEE'S W-2 WAGE STATEMENT MUST ACCOMPANY THIS RETURN WHEN FILED (+)

2. INCOME FROM SELF EMPLOYMENT (USE PAGE 2 WORKSHEET - SECTION 2 TO CALCULATE TOTAL OF THE NET PROFIT FOR THE TAX YEAR)
ATTACH ALL APPROPRIATE SCHEDULES AS PROOF OF EARNINGS OR LOSSES (+) OR (-)

3. ANY OTHER EARNED INCOME
A COPY OF YOUR STATEMENTS MUST BE ATTACHED (+)

4. LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSES
MUST ATTACH FEDERAL 2106 AND FEDERAL SCHEDULE A OR PA UE -1 TO SUBSTANTIATE EXPENSES OR DEDUCTIONS WILL BE DISALLOWED. (-)

5. TOTAL TAXABLE INCOME (TOTAL SUM OF LINES 1, 2, 3 & 4)
NOTE INFORMATION SHEET ON PAGE THREE

6. TOTAL TAX DUE MULTIPLY LINE 5 BY 1% (.01)

7. LESS ESTIMATED PAYMENTS.
TOTAL OF ALL ESTIMATED PAYMENTS MADE FOR CURRENT TAX YEAR (-)

8. LESS EARNED INCOME TAX WITHHELD. (USE PAGE 2 - SECTION 1 TO CALCULATE THE TOTAL OF ALL W-2'S FOR THE TAX YEAR)
TOTAL OF LOCAL INCOME TAX LISTED ON YOUR WAGE STATEMENTS YEAR (-)

9. BALANCE. (TOTAL SUM OF LINES 6, 7 & 8).
IF BALANCE IS A POSITIVE NUMBER THAN PAY TAX DUE. IF BALANCE IS A NEGATIVE NUMBER A REFUND WILL BE ISSUED.
REFUNDS NORMALLY WILL NOT BE PROCESSED UNTIL AFTER MAY 31ST

10. PENALTY AND INTEREST IF NOT PAID BY APRIL 15TH (1% PER MONTH ON THE UNPAID BALANCE)

11. TOTAL AMOUNT DUE (IF LINE 9 IS A POSITIVE AMOUNT ADD LINES 9 & 10 MAKE CHECK PAYABLE TO RECEIVER OF TAXES)
NO PAYMENT REQUIRED NOR REFUNDS MADE FOR AMOUNTS LESS THAN ONE DOLLAR (\$1.00)

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. (IF FILING A JOINT RETURN, BOTH HUSBAND AND WIFE MUST SIGN THE RETURN.)

SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT PREPARING RETURN

TAXPAYER'S SIGNATURE

Date

NAME OF FIRM OR EMPLOYER OF PERSON PREPARING RETURN OTHER THAN TAXPAYER

SPOUSE'S SIGNATURE

Date

()
PHONE NUMBER OF PREPARER

REMITTANCE MADE PAYABLE TO RECEIVER OF TAXES MUST ACCOMPANY THIS RETURN
MAIL TO:

EARNED INCOME OFFICE
984 WATER ST
MEADVILLE, PA 16335

**ON OR BEFORE APRIL 15TH (or NEXT BUSINESS DAY)
RETURN THIS COPY TO RECEIVER OF TAXES**

EMPLOYMENT WORKSHEET – LIST ALL W-2 INFORMATION BELOW
SECTION 1

<u>TAXPAYER - LIST W-2</u> EMPLOYER NAME	EMPLOYER'S MUNICIPALITY (CITY, TOWNSHIP OR BOROUGH WHERE YOU WORK)	GROSS EARNINGS	EARNED INCOME TAX WITHHELD
REPORT TOTAL GROSS EARNINGS FOR TAXPAYER ON LINE 1 REPORT TOTAL EARNED INCOME TAX WITHHELD FOR TAXPAYER ON LINE 8			
<u>SPOUSE - LIST W-2</u> EMPLOYER NAME	EMPLOYER'S MUNICIPALITY (CITY, TOWNSHIP OR BOROUGH WHERE YOU WORK)	GROSS EARNINGS	EARNED INCOME TAX WITHHELD
REPORT TOTAL GROSS EARNINGS FOR SPOUSE ON LINE 1 REPORT TOTAL EARNED INCOME TAX WITHHELD FOR SPOUSE ON LINE 8			

SELF-EMPLOYED – BUSINESS PROFIT/LOSS WORKSHEET – LIST INFORMATION BELOW
SECTION 2

<u>TAXPAYER</u> BUSINESS NAME	BUSINESS MUNICIPALITY (CITY, TOWNSHIP OR BOROUGH WHERE YOU WORK)	PROFIT (+) OR LOSS (-)
REPORT THE TOTAL INCOME OR LOSS FOR TAXPAYER ON LINE 2		
<u>SPOUSE</u> BUSINESS NAME	BUSINESS MUNICIPALITY (CITY, TOWNSHIP OR BOROUGH WHERE YOU WORK)	PROFIT (+) OR LOSS (-)
REPORT THE TOTAL INCOME OR LOSS FOR SPOUSE ON LINE 2		

TAX RETURNS MUST BE POSTMARKED NO LATER THAN APRIL 15th. R ETURNS POSTMARKED AFTER APRIL 15th WILL BE ASSESSED WITH PENALTY AND INTEREST

IF YOU DO NOT RECEIVE A LOCAL EARNED INCOME TAX RETURN FORM IN THE MAIL FROM THIS OFFICE IT IS NOT A VALID EXCUSE FOR NOT FILING. ADDITIONAL RETURN FORMS MAY BE OBTAINED BY CONTACTING THIS OFFICE AT THE CITY BUILDING, 984 WATER STREET, MEADVILLE, PA 16335 OR ON OUR WEB SITE AT www.cityofmeadville.org.

A RETURN MUST BE FILED EVEN IF:

1. You are or were a college student.
2. There are no earnings and/or no tax is due.
3. The tax was withheld by your employer

TAX RATE: The earned income tax is one percent (1 %) of the taxable income.

TAXABLE INCOME: Net Profits and Earned Income for the period of January 1st through December 31st. Taxable Income Includes:

1. Gross earnings, salaries, wages, bonuses, commissions, fees, incentive payments, tips, contributions made to an annuity or deferred income plan and other compensation or remuneration such as vacation pay, severance pay or taxes assumed by the employer to the employee for services rendered in cash, property or services.
2. Military Reserve pay and National Guard pay (except active duty).
3. Stipends and Fellowships
4. Net Profits from Business, Farming and/or Partnerships.
5. Profit Sharing plans and pension plans that are also taxable by the State.
6. Fees and Honorarium (Fees paid to Corporation Directors/Officers or Estate Executors/Administrators)

NON- TAXABLE INCOME: Supplemental Unemployment Benefits (SUB PAY); Unemployment Benefits; Public Assistance; Interest; Dividends; Scholarships; Active Duty Military Service Pay; Social Security Benefits; Lottery Winnings; Strike Pay; Cost of Group Term Life Insurance; Disability and 3rd Party Sick Pay; Annuities; Pensions; IRA Pension Payments received upon retirement; Proceeds from Insurance Policies; Death Benefit payments to an employee's beneficiary or estate; cash or property received by a will. Parsonage/Housing allowance payments received by the taxpayer.

PROOF OF EARNINGS: Must accompany each return. Include all W-2's, applicable 1099's and all applicable schedules. This Information should indicate the municipality to which any withheld tax was paid or the area in which you were employed.

SELF-EMPLOYED/BUSINESS PROFIT AND LOSSES:

1. Self-Employed Individuals are required to file a tax return even if you sustained a net loss. Enclose a copy of the Schedule or Schedules showing the loss. NET LOSS OF ONE SPOUSE NETTED AGAINST THE EARNINGS OF THE OTHER IS NOT PERMITTED.
2. A taxpayer IS PERMITTED to offset a business loss against wages and other compensation (W-2 earnings -- line 1). A taxpayer MAY offset a loss from one business entity against a net profit from another business entity and will report the net profit on line 2.
3. If you are Self-Employed during the tax year, indicate the type of business or profession and list the net profit or loss on the Individual Tax Return. Submit all appropriate schedules as proof of earnings. (Federal or State forms are acceptable).
Examples are:
 - Schedule C - Net Profits from Business
 - Schedule K - 1 Net Profit from Partnership
 - Schedule F - Net Profits from Farming

UNREIMBURSED EMPLOYEE BUSINESS EXPENSES: "Ordinary, Necessary, Reasonable and Actual" Business Expenses not reimbursed by your employer will be permitted as an allowable deduction, provided each expense is required by the employer in order for the taxpayer to keep his or her present job.

1. An exact, duplicate copy of the Federal Form 2106 is required, as provided to the Internal Revenue Service. THE BUSINESS EXPENSE FORMS MUST BE COMPLETED IN THEIR ENTIRETY, IF THE EXPENSE DEDUCTION FORMS ARE OMITTED, OR ARE NOT FULLY COMPLETE, THE EXPENSE DEDUCTIONS WILL BE DISALLOWED.
2. Each expense is to be explained in detail on the forms, as per each form's instructions. All federal schedules must be included to substantiate actual expenses taken. Records are to be available for verification and are subject to review at the Bureau office during normal office hours.
3. Estimates are not acceptable.
4. Allowable Expenses: Union Dues, Clothing Allowance, Small Tools & Supplies, Professional License Fees & Bond Insurance Premiums.

REMITTANCE: Checks should be made payable to Receiver of Taxes. Your cancelled check or money order is your receipt unless a stamped envelope is enclosed. If your Balance Due is ninety-nine (.99) cents or less, the amount due need not be remitted. Prepayments are acceptable for self-employed individuals and for employees who do not have the earned income tax withheld from their earnings. Forms for estimated prepayments will be provided upon request. BAD CHECKS WILL RECEIVE A PENALTY CHARGE OF \$20.00.

REFUNDS: Overpayments of \$1.00 or more will be refunded. Refunds totaling \$10.00 or more must be reported by this Bureau to the Internal Revenue Service. Therefore, you must provide us with your correct Social Security Number on your tax form. Refunds normally will not be processed until after May 31st. All W2's and schedules must be attached before a refund will be considered.

DUE DATE: Any tax due is payable upon filing the tax return and must be filed and paid in full by April 15. THERE IS NO EXTENSION FOR PAYMENT OF TAX.

PENALTY AND INTEREST: Payable at the rate of 1% per month or any portion of a month that the earned Income tax remains unpaid after the filing date of April 15th.

EXTENSION REQUESTS: We require a copy of your Federal Tax Extension Form (4868). It must be received at this Bureau or postmarked by Penalty and Interest will be due on the unpaid balance if your tax payment is received after April 15th. Penalty and interest will be due on the unpaid balance if your tax payment is received after April 15th.