

**2011 INDIVIDUAL LOCAL EARNED INCOME TAX RETURN  
DUE APRIL 15, 2012**

Names (as shown on PA-40)	Your Social Security Number
Address ,City, State and Zip Code	Spouse's Social Security Number

**Taxing Authority of Residence**

Borough \_\_\_\_\_  
Township \_\_\_\_\_

**Local Tax Rate 1%**                      **Date of Residence**  
Taxpayer \_\_\_\_\_ to \_\_\_\_\_  
Spouse \_\_\_\_\_ to \_\_\_\_\_

**Residence Address (if different than above)**  
\_\_\_\_\_  
\_\_\_\_\_

1. Earnings from wages, salaries, etc. (Attach W2 forms).....
2. Less allowances from PA-UE (Attach form).....
3. Net Loss from Schedule C, F or K-1 (See instructions).....
4. **Sub Total** Line 1 minus Line 2 and 3 .....
5. Other Taxable Income  
Description \_\_\_\_\_ (Attach forms)
6. Net Profit from Schedule C, F or K1 (Attach form).....
7. **Total earned income subject to this tax** (Add lines 4, 5 and 6)...
  
8. **Tax** (Line 7 multiplied by local tax rate).....
9. Total local wage tax withheld by employer (from W2 form).....
10. Estimated Payments.....
11. Taxes paid with extension .....
12. Total credits (Add Lines 9, 10 and 11).....
13. Refund (If Line 12 is greater than Line 8).....
14. Overpayment to be credited to 2012 taxes.....
15. **Total refund to you** .....
16. Tax Due (If Line 8 is greater than Line 12).....
17. Interest and Penalties (If paid after Due Date).....
18. **Total Tax Due**.....

Taxpayer		Spouse	
1.		1.	
2.		2.	
3.		3.	
4.		4.	
5.		5.	
6.		6.	
7.		7.	
8.		8.	
9.		9.	
10.		10.	
11.		11.	
12.		12.	
13.		13.	
14.		14.	
15.		15.	
16.		16.	
17.		17.	
18.		18.	

I declare that this return, including all Schedules and forms, has been examined by me and it to the best of my knowledge and belief are a true, correct and complete return

Your Signature	Date	Daytime Phone Number	Your Occupation
Spouses Signature	Date	Daytime Phone Number	Spouse's Occupation
Paid Preparers Name and Address			Preparer's Phone Number

\_\_\_\_\_  
Signature of Preparer

\_\_\_\_\_  
Date

Make Checks Payable To:  
**Receiver of Taxes**

Mail To:  
**Receiver of Taxes  
212 Fox Street  
Franklin, Pa 16323**

## EARNED INCOME TAX RETURN INSTRUCTIONS

### Who Must File A Tax Return?

Every resident within the boundaries of Valley Grove Area School District, the borough of Sugarcreek, the borough of Cooperstown and Jackson township having taxable income, regardless of where he works, must file a tax return. The tax is divided between their respective township and School District each receiving ½%.

If you do not have any taxable income please make notation: NOTHING TO REPORT, explain the reason for exclusion and return white copy.

### What is Taxable Earned Income?

1. Compensation – all salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received for services rendered. Do not round income.
2. NET PROFITS – The net gain from the operation of a business, profession or enterprise, including rental income if it is the primary source of income, after provision has been made for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used and without deduction of taxes based on income. **"NOTE" LOSSES FROM ONE BUSINESS PROFESSION OR ENTERPRISE CANNOT BE DEDUCTED FROM W2 INCOME.**
3. Rental Income – if it is the primary source of income.
4. Early Distributions from a retirement fund. (Code 1 in Box 7 of 1099R)

### What is Exempt from the Local Earned Income Tax?

1. Wages paid to persons on active military service.
2. Sickness and disability payments other than regular wages received during a period of sickness or disability.
3. Disability and retirement pay, or payments arising under Workman's Compensation acts.
4. Payments commonly recognized as Old Age Benefits, retirement pay or pension paid to persons retired.
5. Public assistance payments.
6. Unemployment compensation.
7. Interest income, stock dividends, or lottery winnings.

### When to File:

You must file the tax form by April 15<sup>th</sup>. You may pay the tax due on a quarterly, semi-annual or annual basis provided you pay the entire tax due by **April 15<sup>th</sup>** if the return is filed after this date, it may be considered delinquent and all court costs resulting from this delinquency will be **YOUR** responsibility. A late filing fee of \$10.00 will be charged. If return is filed with an unpaid balance interest at the rate of 6% per annum on the amount, and an additional penalty of ½% of the amount on the unpaid balance per month.

### Use of Federal & Commonwealth Income Tax Information:

All amounts reported on your local tax forms are subject to verification and audit by the Borough of Sugarcreek Office and the Valley Grove Area School District. The tax office may exchange information with the Commonwealth of Pennsylvania to verify the accuracy of information reported on your local return.

### "NSF" Checks Returned:

There will be a \$20.00 bookkeeping charge, as well as the service charge issued by the bank, for checks returned from the bank marked "Not Sufficient Funds".

### Penalties for Failure to File:

**VIOLATION OF TAX ORDINANCE OR RESOLUTION IS SUBJECT TO A FINE OF NOT MORE THAN \$500.00 OR TO UNDERGO IMPRISONMENT FOR NOT MORE THAN THIRTY DAYS FOR THE NON PAYMENT OF TAX AND SUCH FINE OR PENALTY AND COSTS WITHIN 10 DAYS FROM THE IMPOSITION THEREOF.**

**FAILURE TO RECEIVE THE PROPER FORMS REQUIRED TO FILE WILL NOT EXCUSE THE TAXPAYER FROM MAKING SUCH A RETURN.**

DISCLOSURE STATEMENT AVAILABLE UPON REQUEST.

EARNED INCOME TAX OFFICE PHONE NUMBER (814)437-6669  
FAX NUMBER (814)437-1040