

**INDIVIDUAL INCOME TAX RETURN FOR THE CITY, TOWNSHIP, BOROUGH OR SCHOOL DISTRICT OF** Clarks Summit Borough

PSD: 35135

**2009**

|  |  |   |  |
|--|--|---|--|
| County <u>Lackawanna County</u>            |  | Account Number                                |  |
| School District                            |  | Taxpayer's SSN                                |  |
| Taxpayer Name                              |  | Spouse's SSN (if joint)                       |  |
| Spouse Name (if joint)                     |  | Filing Status -<br>check only one             |  |
| Street Address                             |  | <input type="checkbox"/> Single               |  |
| ICO Address (if Applicable)                |  | <input type="checkbox"/> Married-Filing Joint |  |
| City, State and Zip Code                   |  | <input type="checkbox"/> Married-Filing Sep   |  |
| <input type="checkbox"/> Taxpayer Deceased |  | <input type="checkbox"/> Spouse Deceased      |  |

File With:  
**Don Wilkinson Agency**  
 131 West Front Street  
 Berwick, PA 18603-4701

On or before: Phone : (570) 752-8834 (800) 713-2380

Moved In/out during 2009 ?  YES  NO  
 From \_\_\_\_\_ To \_\_\_\_\_  
 Did you file a return in 2008 ?  YES  NO  
 The locality can discuss this return with the preparer   
 Check here if this is an amended return   
 Check box if no longer required to file

Reason:

|  | Taxpayer | Spouse |
|--|----------|--------|
| 1. Total Wages, Salaries, Tips, Etc. Attach Form(s) W-2 . . . . .  | 1        |        |
| 2. Other Taxable Earned Income. List Type: _____   | 2        |        |
| 3. Less allowable Employee Business Expenses (Attach PA Schedule UE and Federal 2106) . . . . .                        | 3        |        |
| 4. Total Earned Income/Compensation (Add lines 1 and 2 less Line 3) . . . . .  | 4        |        |
| 5. Net Loss from Business, Profession, Farm (Attach Schedules C, E, F and/or K-1). . . . .                             | 5        |        |
| 6. Subtotal (Line 4 less line 5) If less than zero, enter zero. . . . .  | 6        |        |
| 7. Net Profit from Business, Profession, Farm (Attach Schedule C, E, F and/or K-1) . . . . .                           | 7        |        |
| 8. Nontaxable S Corporation pass-thru Net Profits(s)/Loss(es) as reported on PA-40 return. . . . .                     | 8        |        |
| 9. Total Taxable Income (Add lines 6 and 7) . . . . .  | 9        |        |
| 10. Income Tax. Multiply Line 9 by <u>0.00500</u> . . . . .  | 10       |        |
| 11. Income Tax Withheld. . . . .   | 11       |        |
| 12. Estimated Payments . . . . .   | 12       |        |
| Date: _____ Amount: _____ Date: _____ Amount: _____  |          |        |
| Date: _____ Amount: _____ Date: _____ Amount: _____  |          |        |
| 13. Credit For Taxes Paid to Other Jurisdictions (Philadelphia Tax or Out-Of-State Tax credit) . . . . .               | 13       |        |
| 14. Payments Made by Extension . . . . .   | 14       |        |
| 15. 2007 Overpayment to 2008 . . . . .   | 15       |        |
| 16. Other Payments/Credits . . . . .   | 16       |        |
| 17. Payment Remitted With Original Return . . . . .  | 17       |        |
| 18. Overpayment From Original Return . . . . .   | 18       |        |
| 19. Total Payments and Credits (Add lines 11 - 17 and subtract line 18) . . . . .                                      | 19       |        |
| 20. OVERPAYMENT. If Line 10 is less than Line 19, enter overpayment here . . . . .                                     | 20       |        |
| Credit to spouse <input type="checkbox"/> Credit to next year <input type="checkbox"/> Refund <input type="checkbox"/> |          |        |
| 21. Refund (Less amounts credited to spouse or next year) . . . . .  | 21       |        |
| 22. BALANCE DUE. If Line 10 is more than Line 19, enter balance due here . . . . .                                     | 22       |        |
| 23. Penalty and Interest, if applicable . . . . .  | 23       |        |
| 24. Total Balance Due (Add lines 22 and 23) . . . . .  | 24       |        |
| 25. Total amount enclosed (Add taxpayer and spouse columns for line 24). . . . .                                       | 25       |        |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|                                 |  |      |   |                        |
|---------------------------------|--|------|---|------------------------|
| <b>Sign Here</b>                | Your signature   | Date | Your occupation                                 | Daytime phone number   |
|                                 | Spouse's signature. If a joint return, <b>both</b> must sign.  | Date | Spouse's occupation                             | Daytime phone number   |
| <b>Paid Preparer's Use Only</b> | Preparer's signature   | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
|                                 | Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no.                                       |                        |

## **MAILING INSTRUCTIONS**

For correct processing of your Final Return, it is important that you follow these mailing instructions.

If a **PAYMENT** is due please mail your Final Return AND PAYMENT to:

Don Wilkinson Agency  
131 Front Street  
Berwick, PA 18630 - 4701

If **NO PAYMENT** is due mail your Final Return to:

I OWE NO TAX  
Central Tax Bureau of PA, Inc.  
PO Box 128  
Bridgeville, PA 15017-0128

If you are requesting a **REFUND** OR **CREDIT**, mail your Final Return to:

I AM DUE A REFUND  
Central Tax Bureau of PA, Inc.  
PO Box 716  
Bridgeville, PA 15017-0716

**PRINT OUT THE FORM AND FILE WITH CENTAX/DWA BY  
U. S. MAIL. PRINT OUT A COPY FOR YOUR RECORDS.**

**INSTRUCTIONS FOR FINAL RETURN FORM**

Every resident who had taxable earned income or net profits during any part of the year must file a final tax return form. THIS RETURN MUST BE FILED EVEN IF TAX WAS FULLY WITHHELD BY YOUR EMPLOYER OR IF NO ADDITIONAL TAX IS DUE. Two-income households may file on the same form provided separate columns are used. Merging of income/loss is not permitted.

All returns must be postmarked or delivered on or before April 15 of the following tax year to avoid penalty, interest and late charges.

**LINE 1 – Total Wages, Salaries, Tips, Etc. Attach Form(s) W-2** - Earned Income shall be determined by the Regulations set forth by the Pennsylvania Department of Revenue relating to personal income tax. Please refer to Act 166 of 2002. Earned Income includes gross wages; salaries; tips; fees; vacation pay; severance pay; incentive payments; supplemental wage plans; sick pay (other than third party sick pay); housing allowance payments; exercised stock options from employers; employer-reimbursed moving expenses; deferred income for pensions and annuities; interest earned on premature 401(k) distributions as reported on W-2 statements.

**LINE 2 – Other Taxable Earned Income. List Type** - Included are: commissions; bonuses; honoraria; profit distributions; taxes assumed by the employer for the employee; and other forms of compensation as provided by the employer reported on 1099 Forms.

**LINE 3 - Less allowable Employee Business Expenses (Attach PA Schedule UE and Federal 2106)** – Employee business related auto expenses; union dues; professional license fees; professional dues; small tools required for employment; and uniforms or work clothing not suitable for everyday use. Business expenses will not be processed as a deduction without documentation. Attach PA Schedule UE Form and Federal Form 2106. Contributions to deferred income plans such as IRA's, 401(k)'s, and Keoghs cannot be deducted from taxable income. PERSONAL EXPENSES ARE NOT DEDUCTIBLE.

**LINE 4 – Total Earned Income/Compensation (Add Lines 1 and 2 less Line 3).**

**LINE 5 – Net Loss from Business, Profession, Farm (Attach Schedules C, E, F and/or K-1)** - A business loss can be offset against earned income/compensation but not against the profit earned in another business. A business profit cannot be offset by a business loss.

**LINE 6 – Subtotal (Line 4 less Line 5) If less than zero, enter zero.**

**LINE 7 – Net Profit from Business, Profession, Farm (Attach Schedule C, E, F and/or K-1)** - Net Profit shall be determined by the Regulations set forth by the Pennsylvania Department of Revenue relating to personal income tax. Please refer to Act 166 of 2002. Net Profit includes net profits from a business, profession or farm; rental income unless reported as passive income to the Pennsylvania Department of Revenue; royalties; patents and fees; and partnership or joint venture income. Supporting documents shall include but not be limited to Schedule C, D, E, F, K-1, and related schedules.

**LINE 8 – Non-taxable S-Corporation pass-thru Net Profit(s)/Loss(es) as reported on PA-40 return** - Except where a reasonable salary has not been taken for services rendered by the owner, S-Corporation income is not taxable and should not be included in computing local tax liability. For the purpose of information only, please report S-Corporation income on the line provided. Where shareholder provides services and does not receive a reasonable salary, distribution of S-Corporation profit to that shareholder should be considered compensation for services rendered and included on Line 2.

**LINE 9 – Total Taxable Income (Add Lines 6 and 7).**

LINE 10 – Income Tax. Multiply Line 9 by appropriate tax rate.

LINE 11 – Income Tax Withheld – By employer as shown on form W-2.

LINE 12 – Estimated Payments – Show amount paid quarterly.

LINE 13 – Credit for Taxes Paid to Other Jurisdictions (Philadelphia Tax or Out-of-State Tax Credit) - Payments by residents of a tax on income to Philadelphia, any state other than Pennsylvania with the exception of states maintaining a reciprocal agreement with Pennsylvania, or any political subdivision located outside Pennsylvania can be credited against this tax. The credit can not exceed local tax rate and no refunds will be allowed on excess. Calculate credit on chart below for taxes paid to other states and supply copies of Pennsylvania and other state tax returns.

LINE 13 – COMPUTATION OF CREDIT FOR TAXES PAID TO OTHER STATES.

|   |          |    |
|---|----------|----|
| Income subject to tax in other state (attach Schedule G & tax return) | \$ _____ | AA |
| Tax paid to other state less refund (attach copy of tax return)       | \$ _____ | BB |
| PA Income Tax Credit (PA tax rate X AA)                               | \$ _____ | CC |
| Excess tax paid other state (BB-CC) (if negative enter 0)             | \$ _____ | DD |
| Maximum Allowable Credit (local tax rate X AA)                        | \$ _____ | EE |
| <u>Allowable Tax Credit</u> (lesser of DD or EE) enter on Line 13.    | \$ _____ |    |

LINE 14 – Payments Made by Extension – Show amount paid with extension request.

LINE 15 – 2007 Overpayment to 2008.

LINE 16 – Other Payments/Credits.

LINE 17 – Payment Remitted with Original Return – When this return being filed is an amended return.

LINE 18 – Overpayment From Original Return – When, this return being filed is an amended return.

LINE 19 – Total Payments and Credits (Add Lines 11 – 17 and subtract Line 18).

LINE 20 – OVERPAYMENT. If Line 10 is less than Line 19, enter overpayment here - Your REFUND amount, if any, appears on Line 21 of the tax return. OVERPAYMENTS will be credited to other tax liabilities, or refunded as indicated on return. No refunds under \$5.00 will be issued unless liability ceases this year or there are extenuating circumstances. Amounts under \$5.00 will be credited to the next tax year.

LINE 21 – Refund (Less amounts credited to spouse or next year) - Indicate amount you want paid directly back to you.

LINE 22 – BALANCE DUE - If Line 10 is more than Line 19, enter balance due here.

LINE 23 – Penalty and Interest, if applicable. - All returns filed after April 15 will be assessed penalty and interest charges at the rate of 1% per month. Additional late fees, penalty and interest charges will be assessed for residents who have failed to file or make proper tax payments. At least 85% of the earned income tax liability must have been met through quarterly payments in order to avoid penalty and interest on unpaid taxes.

LINE 24 – Total Balance Due (Add Lines 22 and 23).

LINE 25 – Total amount enclosed (Add taxpayer and spouse columns for Line 24).

Tax Payment - No payments under \$1.00 are required. NOTE: There will be a \$30.00 charge for checks returned from the bank for any reason. For a receipt, enclose a stamped, self-addressed envelope. Please Note: by submitting payment by check, you are authorizing our company to convert your check into a one-time electronic debit from your account in the financial institution indicated on your check. If this option is exercised, the resulting electronic debit will be for the exact amount of your check; no additional amount will be added to the check amount.

Non-Taxable Income (DO NOT INCLUDE THESE ITEMS) - Personal interest and dividend income; social security benefits; pensions; disability benefits; cafeteria plans; personal use of company auto; military pay; third party sick pay; parsonage housing allowance payments; lottery winnings; death benefit payments; gifts or bequests; unemployment compensation; supplemental unemployment benefits (SUB); public assistance and income from stocks or trusts.

Documentation - Documentation of earnings (W-2 statements and Forms 4797 and/or 1099), net profits (Schedule C, E, F or K-1), and/or business expenses (Pennsylvania Department of Revenue Schedule UE, Federal Form 2106, and other federal and state forms as applicable) must accompany tax returns. TAX RETURNS WITHOUT PROPER DOCUMENTATION WILL BE CONSIDERED INCOMPLETE AND WILL NOT BE PROCESSED. REFUNDS OR CREDITS WILL NOT BE ISSUED WITHOUT PROPER DOCUMENTATION. Indicate the name of the taxing district receiving any money withheld on withholding statement, or on an attached sheet of paper. Taxpayers must supply the original document or a copy of the document - the tax office will not make copies or return documents.

Check Name, Address, Resident Municipality, and Fill in Social Security Number - Your social security number is important for the prompt and accurate processing of this return. Make any corrections to the name, address, resident municipality, and complete social security number section on this return.

Signature Required - All returns must be signed and dated by the taxpayer(s) only. Power of Attorney is required for second party signing. Improperly executed returns will be considered unfiled and delinquent.

Failure to Receive a Tax Return Does Not Relieve the Taxpayer of the Responsibility of Filing a Tax Return and of Paying the Tax. - Failure to file, upon conviction, may result in a fine up to \$500.00 per year, plus penalty, interest, and costs of collection (Local Tax Enabling Act, P.L. 1257).

Thank you for submitting your payment to Central Tax Bureau of PA, Inc./Don Wilkinson Agency, Inc. By doing so, you are authorizing Central Tax Bureau of PA, Inc./Don Wilkinson Agency, Inc., to convert your check into a one-time electronic debit from your account at the financial institution indicated on your check. This electronic debit will be for the amount of your check; no additional amount will be added to the check amount.