

Please staple W-2 forms to the **BACK**, and checks to the **FRONT** in this corner.

MIFFLIN COUNTY SCHOOL DISTRICT LOCAL EARNED INCOME TAX RETURN

RETURN DUE DATE, APRIL 15, 2015
TAX YEAR 2014

MIFFCO TAX SERVICE, INC., 139 WEST MARKET STREET, P.O. BOX 746, LEWISTOWN, PA 17044
TEL: (717) 242-2777 FAX: (717) 242-6132
www.miffco.com

IF YOU MOVED DURING THIS TAX YEAR, PLEASE PROVIDE:
PREVIOUS ADDRESS _____

CURRENT ADDRESS _____

DATE MOVED MO. _____ DAY _____ YR. _____

Must Round (\$.50 or more = \$1.00, and \$.49 or less = \$0)

		SOC. SEC. NO. A	SOC. SEC. NO. B	
A HUSBAND AND WIFE MAY BOTH FILE ON THIS FORM, HOWEVER, TAX CALCULATIONS MUST BE REPORTED IN SEPARATE COLUMNS. JOINT FILING (COMBINE INCOME, ETC.) IS NOT PERMITTED.				
1	W-2 EARNINGS (Attach W-2's - Use local Box 18 or State Box 16 Wages only)			1
2	EMPLOYEE BUSINESS EXPENSES (Attach State Schedule UE and Federal 2106 if used) <small>LIMITATIONS APPLY SEE RESTRICTIONS</small>			2
3	TAXABLE W-2 EARNINGS (Subtract line 2 from Line 1)			3
4	OTHER TAXABLE EARNED INCOME (NO INTEREST OR DIVIDENDS) <small>ATTACH SUPPORT</small>			4
4a	<small>(INFO ONLY) REQUIRED FOR</small> K-1 EARNINGS \$ _____ SUB_S CORP. \$ _____ PASSIVE PARTNERSHIP	XXXXXXXXXX	XXXXXXXXXX	4a
5	TOTAL TAXABLE EARNED INCOME (Add Lines 3 and 4)			5
6	NET PROFIT FROM BUSINESS, PROFESSION, OR FARM <small>(Must Attach Federal and State Schedule C, F and/or K-1 (1065))</small> NO C-F RECONCILIATION			6
7	NET LOSS(ES) FROM BUSINESS, PROFESSION, OR FARM <small>(Must Attach Federal and State Schedule C, F and/or K-1 (1065))</small> NO C-F RECONCILIATION			7
8	SUBTRACT LINE 7 FROM LINE 6. IF LESS THAN ZERO ENTER "ZERO" <small>(Per PA Act 32, effective January 1, 2009, losses cannot be offset against wages.)</small>			8
9	TOTAL TAXABLE EARNED INCOME AND NET PROFITS (Add Lines 5 and 8)			9
10	TAX LIABILITY: 1.35% OF LINE 9 (Multiply Line 9 by .0135) Must Round			10
11	TOTAL LOCAL INCOME TAXES WITHHELD (From attached W-2's, Box 19) Must Round <small>OUT OF STATE CREDIT, PHILADELPHIA TAX CREDIT up to Local Tax Liability</small>			11
12	QUARTERLY PAYMENTS AND/OR LAST YEAR'S OVERPAYMENT CREDITED TO THIS YEAR Must Round			12
13	TOTAL WITHHOLDINGS & PAYMENTS (Add Lines 11 and 12)			13
14	OVERPAYMENT (Subtract Line 10 from Line 13) \$3 or less will not be refunded or credited			14
15	AMOUNT OF OVERPAYMENT TO BE CREDITED TO NEXT YEAR \$3 or less will not be credited			15
16	AMOUNT OF OVERPAYMENT TO BE TRANSFERRED (nothing \$3.00 or less) TO SPOUSE'S CURRENT TAX BALANCE DUE			16
17	AMOUNT OF OVERPAYMENT TO BE REFUNDED			17
18	TAX BALANCE DUE (Subtract Line 13 from Line 10) No payment if \$3.00 or less required			18
19	INTEREST .25% AND PENALTY 1% - 1.25% PER MONTH OF LINE 18 AFTER APRIL 15, PLUS PROCESSING FEE			19
20	TOTAL BALANCE DUE (Add line 18 and 19) Make Checks Payable to MIFFCO. Nothing if \$3.00 or less			20

TYPE OR PRINT INFORMATION BELOW. IF PRE-PRINTED, CHECK FOR ACCURACY AND MAKE CORRECTIONS WHERE NECESSARY. SPOUSE'S NAME, SIGNATURE, AND OTHER INFORMATION SHOULD BE PROVIDED ONLY IF HE OR SHE IS ALSO FILING ON THIS FORM.

YOUR RESIDENT MUNICIPALITY (TOWNSHIP OR BOROUGH) YOUR TELEPHONE # _____ TAX PREPARER'S TELEPHONE # _____ <input type="checkbox"/> CHECK IF FINAL RETURN <input type="checkbox"/> CHECK TO OFFSET BALANCE DUE WITH SPOUSE OVERPAYMENT <input type="checkbox"/> CHECK IF USING PAID PREPARER AND WILL NOT NEED FORMS NEXT YEAR	TAX OFFICE USE ONLY <input type="checkbox"/> <input checked="" type="checkbox"/> FOR PERMISSION TO ALLOW ANOTHER PERSON TO DISCUSS THIS RETURN WITH TAX COLLECTOR
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.	
YOUR SIGNATURE _____	DATE _____ CURRENT EMPLOYER _____
SPOUSE'S SIGNATURE (ONLY IF ALSO FILING ON THIS FORM) _____	DATE _____ CURRENT EMPLOYER _____
PREPARER'S NAME (PLEASE PRINT) _____	FIRM'S NAME (OR ENTER "S.E." IF SELF EMPLOYED) AND TELEPHONE NUMBER _____

GENERAL INSTRUCTIONS FOR FILING EARNED INCOME/NET PROFITS TAX RETURN FORM

Please review the general instructions and follow the line by line instructions on the tax return. If you have any questions concerning the filing of your return, please contact this earned income tax bureau.

Must round to the nearest whole dollar (\$.50 and greater equals \$1.00 likewise, \$.49 and less equals \$.00)

- A. WHO MUST FILE:** Each resident who is 16 years of age or older. Gross earnings are taxable for the entire calendar year in which an individual becomes 16 years of age. If you are retired or permanently disabled, indicate this on the tax form (include date of retirement, disability, etc.) and your name will be removed from our taxpayer file, if you have no taxable income.
- B. A RETURN MUST BE FILED EVEN IF:** (a) You were a college student; (b) Your legal domicile is within the Bureau's taxing jurisdiction, regardless of where you reside or were employed; (c) All the tax was withheld by your employer; (d) You received a tax return form and had no taxable income. If you had no taxable income, indicate **NONE** on line 9 of the tax return. **The 1% non-resident tax is due on earnings while working in Mifflin County.**
- C. PARTIAL YEAR RESIDENT:** If you were a resident, or if your legal domicile was within our taxing jurisdiction for only a portion of the year you are required to file a tax return form with this Bureau, listing the applicable portion of your earnings and net profits for the period you were a resident in our jurisdiction, **AND** also file a return with the tax collector for the municipality and school district in which you lived the balance of the year, listing that portion of your earnings and net profits applicable for that portion of the year. (Attach copy of other tax return.)
- D. ESTATES:** IF the deceased person resided or was domiciled within our taxing jurisdiction, the Administrator/Executor of the estate must file a return and pay the tax for that portion of the year during which the deceased had earned income and/or net profits.
- E. ACCURACY, COMPLETENESS AND SIGNATURE:** Accuracy and completeness are essential to avoid further communication and correspondence. Complete your return in its entirety. **THE RETURN MUST BE SIGNED OR IT WILL BE RETURNED TO YOU AS INCOMPLETE.**
- F. FAILURE TO RECEIVE A TAX RETURN FORM** from the Bureau is not a basis for not filing. Additional tax return forms may be obtained by contacting the Bureau. **FAILURE TO PROPERLY FILE THE RETURN MAY RESULT IN LEGAL ACTION.**
- G. MULTIPLE OR DUPLICATE TAX RETURNS:** If you receive more than one tax return, use the return with the correct Social Security number. Return all tax returns in the same envelope, with the duplicate form marked "Wrong Social Security Number _____". **DO NOT DESTROY A TAX FORM** as we will not know an error has been made.
- H. DUE DATE:** Any tax due is payable upon filing the tax return and must be filed and paid by April 15, of the following year. If your Federal or Penna. State Income Tax Return has been audited and adjustments made which affect the earned income tax, an amended tax return must be filed with this bureau within 30 days after final adjustment.
- I. REFUNDS:** Overpayments of more than \$3.00 will be refunded by the Bureau. Refunds totaling \$10.00 or more must be reported by us to the Internal Revenue Service on Form 1099. Overpayments on one Spouse can be transferred to the other Spouse to offset the balance due.
- J. REMITTANCE:** Should be made payable to **MIFFCO, Tax Collectors, if more than \$3.00.**
Your cancelled check or Money Order is your receipt. Do not send cash. If your tax return balance due is \$3.00 or less, the amount due need not be remitted, however the return must be filed.
- K. INTEREST .25% AND PENALTY 1%=1.25% per month if paid after April 15, + \$15.00 processing fee.**

TAXABLE EARNED INCOME INCLUDES BUT MAY NOT BE LIMITED TO: If your W-2 local wage box does not include the following, they must be added to determine the correct taxable wages: DEFERRED COMPENSATION CONTRIBUTION IS TAXABLE IN THE YEAR OF THE CONTRIBUTION; Non-cash fringe benefits; Bonuses; Jury duty; Reimbursed moving or business expenses; Taxes assumed by the employer; Incentive payments; (ie: stock options & phantom stock plans); Fellowships & stipends; Vacation pay; Commissions; Fees; Honoraria; Severance pay; active military pay or national guard in PA; Personal use of a vehicle provided by employer; Distributions received prior to actual date of retirement (including but not limited to ESOP, PAYSOP, 401K, 403B, 475B etc.) shall be taxable on the employers contributed portion, **IF** the distribution is not rolled into an individual qualified retirement plan. Limited liability company income is taxable.

NON-TAXABLE INCOME: SUB Pay; Unemployment benefits; Public assistance; Interest; Dividends; Scholarships; Active duty military pay unless in PA; Social Security benefits; Lottery winnings; Strike pay; Cost of group term insurance; Third party sick pay; Disability pay; Capital gains; S corporation income; Annuities; Pensions; IRA pension payments received after retirement; Proceeds from insurance policies; Death benefit payments; Inheritance; Value of meals & lodging furnished domestic or other employees by the employer for the employer's convenience; Profits from limited partnerships engaged in real estate, oil, gas, mining leases or other similar investment, cafeteria plan, parsonage or housing plan.

ALLOWED EXPENSE DEDUCTIONS: NOTE: BUSINESS/MOVING EXPENSES TAKEN WITHOUT COMPLETE, PROPER SUPPORTING DOCUMENTATION (PA UE AND/ OR FEDERAL FORM 2106 & FEDERAL MOVING EXPENSE FORM 3903 WHEN NECESSARY) SHALL BE DENIED WITHOUT FURTHER NOTIFICATION TO THE TAXPAYER. The Bureau generally follows the PA individual income tax regulations & guidelines for allowable employee business expense deductions. Ordinary, necessary, reasonable, actual & directly related business expenses not reimbursed by your employer will be permitted.

LINE 4. OTHER TAXABLE INCOME: Day Labor, Executor fees, Director fees. **ATTACH DOCUMENTATION.**

LINE 4a. INFORMATION ONLY (Not Taxable): Sub-chapter S corporation and Passive Partnership Income, strictly for cross referencing with Pa. State records.

UNALLOWED DEDUCTIONS: Include but not limited to Alimony; Babysitting/Childcare; Books/Magazines; Casualty & theft losses; Contributions; fees; Interest; Laundry & dry cleaning; Life Insurance; Vehicle license fees; federal form 1040 itemized deductions; Tools for home use; Deferred compensation plan contributions; Employee's own contributions; Simplified employee pension plan (SEP); Educational expenses to qualify for employment of a new occupation, trade or business; Federal form 1040 tax credits; Federal, state or local income taxes; Gift, Estate, Inheritance taxes or personal deduction or off-set. One person's loss may not be deducted from the spouse's earnings or profit.

LINE 6. NET PROFITS FROM BUSINESS, PROFESSION, OR FARM: (No C-F Reconciliation) Net profits is net income from an operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in business, profession, or other activity, but without deduction of taxes based on income. This would be the income as reported on Federal and PA schedules C, F, or K-1 1065. **ATTACH ALL SCHEDULES.**

LINE 7. NET LOSSES FROM BUSINESS, PROFESSION, OR FARM.

LINE 8. BUSINESS LOSSES ARE DEDUCTIBLE AGAINST BUSINESS PROFITS ONLY, but not less than zero, as per Act 32 effective January 1, 2009.

OUT OF STATE EARNINGS AND PHILADELPHIA WAGES: A credit is allowed up to the Local Tax liability for the excess tax paid to another State over the PA State Tax Liability (schedule G) and attach copies of both State Tax Returns and computation. For Philadelphia Wages a credit is allowed up to the Local Tax Liability.