

**INSTRUCTIONS ON REVERSE**

**ROSS TOWNSHIP EARNED INCOME TAX OFFICE**

P.O. Box 595

Saylorsburg, PA 18353

(570) 992-4575 / (570) 992-4990 Fax: (570) 992-4440

**EARNED INCOME TAX RETURN**

Year \_\_\_\_\_

**File this return on or before April 15th.**

**Make checks payable to:**

**Ross Township EITO**

BOROUGH/TOWNSHIP: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

If you moved into or out of Pennsylvania taxing district you must file a form with each district for the time spent in each. Please complete:

Present address: \_\_\_\_\_ Boro/Twp: \_\_\_\_\_ From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

Former address \_\_\_\_\_ Boro/Twp: \_\_\_\_\_ From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

	Name	Name
	Social Security #	Social Security #
1. Gross Earned Income (attach W-2 or 1099)	1.	
2. Less: Employee Business Expense (attach Form PA UE)	2. ( )	( )
3. Net <b>Losses</b> (attach PA Schedule C, F, or K-1)	3. ( )	( )
4. Line 1 less Lines 2 & 3 (Not less than zero)	4.	
5. Net <b>Profits</b> (attach PA Schedule C, F, or K-1)	5.	
6. Total of Lines 4 & 5	6.	
7. <b>Tax</b> (1% of Line 6)	7.	
8. Local 1 % tax withheld by employers	8.	
9. Estimated tax payments and carryover credit	9.	
10. Credit for tax paid to other states (from Line 21) <small>[Must attach copies of other State's return(s)]</small>	10.	
11. <b>Total</b> of Lines 8, 9, & 10	11.	
12. If Line 7 is larger than Line 11 enter balance due	12.	
13. Penalty and Interest of 1% per month (if not paid by April 15th)	13.	
14. Late Filing Fee of \$25.00 (if filed after April 15th)	14.	
15. <b>Total</b> of Lines 12, 13, & 14 <b>Amount Due</b>	15.	

**MAKE CHECKS PAYABLE TO: ROSS TOWNSHIP EITO**

**Omit payment if less than \$1**

16. If Line 11 is larger than Line 7, enter overpayment option **Refund**

**YOU MAY NOT USE A REFUND FROM ONE TO OFFSET A BALANCE OWED BY A SPOUSE** **Credit**

**No refunds or credits of less than \$1**

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Date: \_\_\_\_\_

Your Signature: \_\_\_\_\_

Spouse's Signature: \_\_\_\_\_

Preparer - (other than tax payer) - I declare, under the penalties of perjury that I prepared this return for the person named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief a true, correct, and complete return based on all the information relating to the matter required to be reported in this return of which I have any knowledge.

(Individual or Firm Signature)

(Address)

(Telephone)

(Date)

## **ROSS TOWNSHIP**

### **INSTRUCTIONS FOR FILING EARNED INCOME TAX FINAL RETURNS**

**WHO MUST FILE:** Every resident person who has earned income or net profits shall file with the Earned Income Tax Officer, on a form prescribed by him, a final Ross Twp. Earned Income Tax return, even though earned income tax thereon was withheld in whole or in part. If you had no earned income to report, the word "none" shall be entered on the Return and it shall be signed, dated and returned with an explanation (retired, military, disability, laid off, etc.)

**TIME TO FILE:** On or before April 15th.

**LATE FILED RETURNS AND PAYMENTS:** Tax returns must be postmarked NO later than April 15. Returns not filed on a timely basis are subject to penalties, interest, and a late service charge of \$25.00.

**EXTENSIONS:** We require a copy of your Federal Tax extension request form. It must be received at this tax office or postmarked by April 15. There is no provision authorizing an extension of time for payment of your tax.

**FAILURE TO FILE:** Failure to receive a tax return does not relieve you of the responsibility to file a return. Failure to file a return may result in the implementation of the penalties as stated in the School District Resolution/Township INCOME Ordinance:

upon conviction thereof before any justice of the peace, alderman or magistrate, or court of competent jurisdiction, be sentenced to pay a fine of not more than five hundred dollars (\$500) for each offense, and costs, and, in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty days."

**TAXABLE INCOME:** Salaries, wages, commissions, bonuses, incentive payments, fees, tips, fellowships, patent and royalty income, jury duty, inactive military pay, sick pay received as regular salary per employee contract, payments for annual leave, vacations, holiday, separation pay, contribution to 401 k and similar deferred income, net profits from the operation or ownership of a business, profession or other activity. Note: Losses incurred in the operation of a business may be used to offset wage and salary income. Net losses from one business cannot be applied against the net profits from another business.

**NON-TAXABLE INCOME:** Social Security payments, pensions, insurance proceeds, gifts, bequests and inheritances, wages paid to persons on active military service, workmen's compensation, interest, dividends, capital gains, lottery winnings, rental income and unemployment compensation.

**ALLOWABLE EXPENSES:** The fact that an expense is deductible for Federal Tax purposes does not mean that it is an allowable business expense for Earned Income Tax. To be allowed the expense must be ordinary, actual, reasonable, and necessary. An exact duplicate copy of the PA UE form must be attached to your Earned Income Tax Return when using these expenses. If proper supporting documentation is not attached the business expense will be systematically denied without notification to the taxpayer.

**SIGNING YOUR RETURN:** You have not filed a valid tax return unless you sign and date it.

**OUT-OF-STATE CREDIT WORKSHEET:** Do not use for earnings in Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia. If a joint out-of-state return (or a joint Pennsylvania return showing out-of-state credit) was filed, all earnings, credits and deductions must be prorated. **Credit will be disallowed if copy of state return is not attached.**

		Name	Name
Name of State (Not Pennsylvania):			
17. EARNED INCOME: Taxed in other state as shown on the state tax return	17.		
18. Local tax 1% or as specified on TAX OFFICE COPY	18.		
19. Tax Liability to other state	19.		
20. PA Income Tax (Line 17 x PA Income Tax rate for the year being reported)	20.		
21. Credit allowed	21.		
(subtract line 20 from line 19) On line 10. enter this amount or the amount on line 18. whichever is less (If less than zero, enter zero)			

**"You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Linda Marsili at (570) 992-4575."**

## INSTRUCTIONS FOR CALCULATING NEW YORK CREDIT

Paying New York tax does not guarantee you will have enough credit to offset local Ross Township earned income tax. A New York Nonresident (IT-203) income tax return must be completed before you can complete a Ross Township tax return.

**A COPY OF YOUR W-2 FORM AND NEW YORK IT-203 RETURN MUST BE INCLUDED WITH YOUR LOCAL ROSS TOWNSHIP TAX RETURN OR YOUR CREDIT WILL BE DISALLOWED.**

From the Ross Township Earned Income Tax Return:

Line 17: Income amount from line 1, IT-203, New York State column.

Line 18: Multiply 1% x amount on line 17.

Line 19: New York tax liability from line **54**, IT-203. Do not use the amount of New York tax withheld.

Line 20: Multiply 3.07 % (0.0307) x amount on line 17.

Line 21: Subtract line 20 from line 19. This is the amount of your credit. If you cannot subtract line 20 from line 19 or the amount is a negative figure— you have no credit. Put zero on line 10, Ross tax return.

Line 1: Gross income includes deferred income and contributions to 401k. Do not use New York State or Federal W-2 wages. Deferred income and contributions to 401k is taxable for PA State and local. Local earned income tax is due on this income.