Earned Income Tax Final Return

DUE BY APRIL 15

Tax Year **2011**

MAKE CHECKS PAYABLE and RETURN TO

TOWNSHIP OF O'HARA
c/o Jordan Tax Service
102 Rahway Road—McMurray, PA 15317

Credit card or eCheck payments can be made at http://www.jordantax.com/payments. A third party processing fee will be charged for this service. Save time when making an electronic payment by using the following eCode when prompted.

eCode: CWF

☐ **CHECK HERE IF THIS IS A CHANGE OF ADDRESS FROM LAST YEAR'S RETURN. MAKE NAME/ADDRESS CORRECTIONS BELOW.**

OFFICE HOURS
8:00 A.M. TO 4:30 P.M. MONDAY THROUGH FRIDAY

Retired ☐ Deceased ☐
Part-Year Resident ☐
If Part-Year From (Mo/Yr) _____ to (Mo/Yr) _____

No Joint Returns. Attach complete documentation for lines 1, 2, and 4.

(Please read instructions on back of form before completing return.)

		TAXPAYER ACCOUNT NUMBER	TAX OFFICE USE ONLY
1. Earned Income & Compensation (Use Box 16 – State Wages) (Attach W-2 Forms, 1099 Forms)	1.		
2. Less Allowable Business Expenses (Attach PA Schedule UE Forms & Federal 2106)	2.	( )	( )
3. Total Earned Income & Compensation (Line 1 minus Line 2)	3.		
4. Net Profits/Loss from Business, Profession, Farm (Do Not Enter Less than Zero) (Attach PA Schedule C, E, F, K-1, and Federal K-1)	4.		
5. Total Taxable Earned Income and Net Profits (Line 3 plus Line 4) (Attach verification of Sub-S Income, although excluded from local taxable income)	5.		
6. **CALCULATION OF TAX**	6.		
7. Tax Paid (including credits)			
a. Prior Year Overpayment	7a.		
b. Tax Withheld by Employer	7b.		
c. Quarterly Tax Payments	7c.		
d. TOTAL (Add a, b, and c)	7d.		
8. Overpayment (If Line 7d is greater than Line 6) Any amounts under $10.00 will be automatically credited unless refund requested.	8.		
a. Credit (To the following tax year)	8a.		
b. Refund (Check issued to taxpayer) No credit or refund will be processed without complete documentation.	8b.		
c. Other	8c.		
9. Unpaid Tax Balance (If Line 7d is less than Line 6)	9.		
10. Penalty and Interest (Charges may be assessed for failure to make proper quarterly tax payments. Also, penalty and interest charges will be assessed at 1% per month of Line 9 for taxes paid after April 15.)	10.		
11. Total Payment Due (Line 9 plus Line 10) NO PAYMENTS UNDER $1.00 ARE REQUIRED If you are paying with a credit card or eCheck via http://www.jordantax.com/payments please check here ☐	11.		

I DECLARE UNDER PENALTIES PROVIDED BY LAW THAT THIS RETURN WAS EXAMINED BY ME AND IS, TO THE BEST OF MY KNOWLEDGE, A TRUE, CORRECT AND COMPLETE RETURN.

SIGNATURE TAXPAYER	DATE	EMPLOYER

TELEPHONE NUMBER (OPTIONAL) ( ) –

TAXPAYER—RETAIN YELLOW COPY FOR YOUR RECORDS.

PROC. BY	DATE	CK.#	VERIFICATION ☐ W-2 ☐ Sch. C ☐

INSTRUCTIONS FOR FINAL RETURN FORM

WHAT IS THE TAX?
The tax is a percentage on earned income and net profits. The tax is always paid to the community where you live.

WHO MUST FILE?
Every resident who had taxable earned income or net profits during any part of the year must file a FINAL RETURN. College students with legal domicile in the area must file. **Part-year residents must supply documentation of payment of tax balance due for the part-year to another municipality or district.** This RETURN must be filed even if tax was fully withheld by your employer or if no additional tax is due.

RESIDENT TAXATION
All residents with income are subject to the tax, neither the source nor place where earned and/or received exempts a resident from paying the tax or filing the annual return.

WHEN TO FILE?
All RETURNS must be postmarked or delivered on or before **April 15.**

WHERE TO FILE?
RETURNS can be mailed or delivered to the Tax Office at the address indicated on the front of the return. Please use the return envelope and check the appropriate box on the front of the return envelope to facilitate the processing of the RETURN.

LINE 1–TAXABLE EARNED INCOME AND COMPENSATION
Wages; salaries; commissions; bonuses; tips; fees; vacation pay; honoraria; executor, administrator and trustee fees; severance pay; incentive payments; profit distributions; sick pay (other than third party sick pay); taxes assumed by the employer for the employee; exercised stock options from employers; employer auto allowance; employer-reimbursed moving expenses; grossed-up income, deferred income for pensions and annuities; non-compete agreements; back pay awards; and, other forms of compensation as provided by the employer.

LINE 2 – DEDUCTIONS FOR UNREIMBURSED BUSINESS EXPENSES AS FOLLOWS ARE PERMITTED
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, 401K's, and Keoghs cannot be deducted from taxable income.
IRS Form 1040 Schedule A deductions are not permitted.

LINE 3 – TOTAL EARNED INCOME & COMPENSATION
Total Line 1 Minus Line 2.

LINE 4 – TAXABLE NET PROFITS
Taxable net profits<loss> may include net profits from a Business, Profession, Farm; Royalties, Patents and Fees, Guaranteed Payments to Partners; Income from Active Involvement in the operations of a Business, Profession or other activity except corporations. (Do not enter less than zero).
Attach PA Schedule C,E,F,K-1 and Federal K-1.

LINE 5 – TOTAL TAXABLE INCOME
Total of Line 3 plus Line 4.

LINE 8 – OVERPAYMENT
Your CREDIT or REFUND amount appears on Line 8A or 8B of the tax return. Any amount under $10.00 will automatically be credited to the next tax year. **No refunds will be processed under $10.00 unless requested.**

LINE 9-11 – TAX PAYMENT
Your payment amount appears on Line 11 of the tax return. **Make checks or money orders payable as instructed on front of return.** No tax payments of under $1.00 are required. There will be a $35.00 charge for checks returned from the bank for any reason.

TAX PAYMENT OPTION
Your payment can be made by **credit card or eCheck.** There is a third party charge for this service which can be accessed through our website at ***http://www.jordantax.com/payments***. Use eCode CWF when prompted. **YOU MUST FILE A RETURN REGARDLESS OF YOUR PAYMENT METHOD.** (Check payment block on line 11).

PENALTY AND INTEREST CHARGES
All RETURNS filed after April 15 will be assessed penalty and interest charges at the rate of 1% per month. **Additional penalty and interest charges will be assessed for residents who have failed to make proper quarterly tax payments.** 90% of the earned income tax liability must be met through quarterly payments.

NON-TAXABLE INCOME (DO NOT USE THESE ITEMS)
Interest and dividend income, social security benefits, pensions, disability benefits, active military pay, third party sick pay, lottery winnings, death benefit payments, gifts or bequests, public assistance, income from stocks or trusts, all rental income, parsonage/housing allowance payments, capital gains, Sub-Chapter S, investment income in a Business or LLC, alimony, child support, strike pay, unemployment compensation, and supplemental unemployment benefits.
NOTE: ATTACH FEDERAL & PA 1120S K-1 TO RECONCILE LOCAL AND STATE TAXABLE INCOME

DOCUMENTATION
Documentation of earnings (W-2 forms, 1099 forms), net profits on (PA Schedule C, E, F, or RK-1 and Federal Schedule K-1) as appropriate and/or business expenses (PA Schedule UE, Federal Form 2106, and other federal and state forms as applicable) must accompany final tax returns. Final tax returns without **proper documentation** will not be processed. Taxpayers must supply the original document or a copy of the document as the Tax Office will not make copies or return documents.

CREDIT FOR TAXES PAID TO OTHER JURISDICTIONS
Payments by residents of the area of a tax on income to any state other than Pennsylvania or any political subdivision located outside Pennsylvania can be credited against the Township's ACT 511 TAX (up to 1.0% of the earnings). You must attach PA Schedule G.

CHECK NAME AND ADDRESS
Make any corrections to the name and address information on this return **If this is your initial return, please provide your social security number** as it is important to accurately process this return.

SIGNATURE REQUIRED
ALL RETURNS MUST BE SIGNED AND DATED BY THE TAXPAYER to be a valid return.

FAILURE TO FILE
Failure to receive a tax return does not relieve the taxpayer of the responsibility of filing a tax return and/or paying the tax. Failure to file may result in a fine up to $500.00 per year and/or criminal charges, in addition to the penalty and interest charges.

TAX REGULATIONS
Complete tax regulations are available at the tax office.