

**SPRING COVE SCHOOL DISTRICT  
EARNED INCOME TAX  
1100 EAST MAIN STREET  
ROARING SPRING, PA 16673**

ADDRESS SERVICE REQUESTED  
FORWARDING AND RETURN POSTAGE GUARANTEED

NON PROFIT  
US POSTAGE  
PAID  
ROARING SPRING, PA  
PERMIT #40

TO:



**Spring Cove School District  
Taxpayer Bill of Rights Notice**

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection of certain school district taxes. The written explanation is entitled Spring Cove School District Taxpayer Bill of Rights Disclosure Statement. Upon receiving a request from you, the School District will give you a copy of the Disclosure Statement at no charge. You may request a copy in person or by mailing a request to the following address:

Spring Cove School District  
Earned Income Tax Office  
1100 E. Main Street  
Roaring Spring, PA 16673

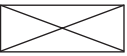
This document is available at: [www.springcove.schoolnet.com](http://www.springcove.schoolnet.com) under "Tax Information and Forms."

A copy will be mailed to you if you call the School District at the following number: (814) 224-2479.

You may call the above telephone number or appear in person at the above address to request a copy during the hours of 8:00 am to 3:30 pm on any weekday other than a designated school holiday.

PEEL BACK TOP  
COPY

IMPORTANT - TAX RETURN ENCLOSED  
USE INSTRUCTIONS ON BACK OF MAILER



Staple W-2 and Schedules to back

RETURN FOR CALENDAR YEAR - 2007  
 SPRING COVE SCHOOL DISTRICT AND/OR MUNICIPALITY  
 EARNED INCOME / NET PROFITS TAX ~ LOCAL SERVICES TAX ~ FLAT RATE OCCUPATION TAX

This Return Must Be Filed Between January 1 and April 15 Following the Tax Year  
**\*PLEASE COMPLETE ALL SECTIONS OF FORM PRIOR TO FILING\***

**\*PLEASE FILL IN ALL PARTS BELOW\***

Township / Borough in which you reside

Roaring Spring     Huston     Freedom   
 Martinsburg     Taylor     North Woodbury

Social Security # \_\_\_\_\_ Phone# \_\_\_\_\_

Single \_\_\_\_ Married \_\_\_\_ Name of Spouse \_\_\_\_\_

Employer(s) \_\_\_\_\_

If you earn less than \$1000 you are tax exempt, but you must still file this form.

Write actual dollar amounts below. Do not mark "Payroll Deduction"

SEE REVERSE SIDE FOR FUTHER INSTRUCTIONS

IF ADDRESS IS INCORRECT PLEASE MAKE CHANGE IN SPACE BELOW  
**NO JOINT RETURNS**

NEW ADDRESS: \_\_\_\_\_ DATE MOVED: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Check if this is a 911 change of address

**EARNED INCOME TAX**

1. EARNINGS FROM ALL W-2'S - Box 16 of W-2 (Attach w-2s)
2. UNREIMBURSED EMPLOYEE BUSINESS EXPENSES (Attach PA Schedule UE)
3. NET LOSS FROM BUSINESS, PROF. OR FARM (Attach PA Sched. C,F, RK-1 or K-1)
4. NET PROFIT FROM BUSINESS, PROF. OR FARM (Attach PA Sched. C,F, RK-1 or K-1)
5. TOTAL NET EARNINGS & PROFIT - SUM OF LINES 1 THROUGH 4 (Can not offset net loss against net profit)
6. TAX LIABILITY - Multiply line 5 by 1% (.01)
7. CREDITS FOR PAYMENTS
8. AMOUNT WITHHELD BY EMPLOYER (Do not include city of Altoona non-resident tax of .2%)
9. AMOUNT(REFUND) or TAX DUE (Line 6 minus Lines 7 & 8)

1	
2	( )
3	( )
4	
5	
6	
7	
8	
9	

**YOU MAY NOT APPLY EIT REFUNDS DUE TO YOU TOWARD LST OR FLAT RATE OCCUPATIONAL TAX**

**LOCAL SERVICES TAX - LST (FORMERLY EMS or OPT TAX)**

10. TAX RATE
11. ENTER \$10 IF: LST (EMS) was payroll deducted, you earned less than \$1000, or were employed outside of SCSD
12. TOTAL LOCAL SERVICES TAX DUE (Line 10 less Line 11)

10	10.00
11	( )
12	

**FLAT RATE OCCUPATIONAL TAX** (This tax applies to those persons who are residents of the Spring Cove School District AND have earned or made a profit of \$1000 or more for the period of time from January 1 to December 31)

13. TAX RATE
14. TOTAL FLAT RATE OCCUPATIONAL TAX DUE

13	10.00
14	

**RETURN AND PAYMENT DUE ON OR BEFORE APRIL 15**

IF FEDERAL EXTENSION 4868 OR PA REV-276 HAS BEEN FILED, PLEASE PROVIDE PROOF.

**AFTER APRIL 15 ADD \$10.00 LATE FILING FEE** \$ \_\_\_\_\_  
**AFTER JULY 31 ADD \$25.00 LATE FILING FEE** \$ \_\_\_\_\_

**MAIL CHECKS PAYABLE TO AND FORWARD TO:**  
**EARNED INCOME TAX OFFICE**  
**1100 EAST MAIN STREET**  
**ROARING SPRING, PA 16673**  
**PHONE: 224-2479**  
**OFFICE HRS. - MON.-FRI. - 8:00-3:30**

15. TOTAL TAX DUE (EIT, LST, FLAT) \$ \_\_\_\_\_
16. REFUND DUE \$ \_\_\_\_\_

I certify the above statement to be true and correct to the best of my knowledge.

DATE \_\_\_\_\_ SIGNATURE OF TAXPAYER - REQUIRED \_\_\_\_\_ Phone number \_\_\_\_\_

SIGNATURE OF PREPARER if other than taxpayer \_\_\_\_\_ Phone number - REQUIRED \_\_\_\_\_

OFFICE USE ONLY \_\_\_\_\_ DATE \_\_\_\_\_ SIGNATURE \_\_\_\_\_

**FEE FOR FAILURE TO COMPLY NOT TO EXCEED \$500 FINE & COSTS OR IMPRISONMENT FOR NOT MORE THAN 30 DAYS. IN ADDITION, 1% PER MONTH FEE & INTEREST ON PAST DUE AMOUNTS.**

# INSTRUCTIONS FOR FILING FINAL RETURN FOR EARNED INCOME AND NET PROFITS TAX

Individuals who resided in Roaring Spring Borough, Martinsburg Borough, Huston, Freedom, North Woodbury and Taylor Townships during all or any part of the tax year will remit 1% with this return - 1/2% for school purposes and 1/2% for township purposes.

**EARNED INCOME IS EARNINGS FROM A W-2, 1099, PA SCHEDULE C, F or RK1.**

**YOU ARE RESPONSIBLE TO THE SCHOOL DISTRICT FOR THIS TAX DURING THE TIME YOU ARE A RESIDENT.**

FOR A COMPLETE LISTING OF TAXABLE/NON-TAXABLE INCOME REFER TO "RULES AND REGULATIONS" AT [WWW.SPRINGCOVE.SCHOOLNET.COM](http://WWW.SPRINGCOVE.SCHOOLNET.COM)

## TAXABLE INCOME

1. WAGES
2. SALARIES
3. COMMISSIONS
4. BONUSES
5. TIPS RECEIVED
6. FEES (EXECUTOR, ETC.)
7. NET PROFIT OF BUSINESS, PROFESSION AND OTHER ACTIVITY (SUBMIT SCHEDULES)
8. INCENTIVE PAYMENTS
9. SICK OR DISABILITY BENEFITS PAID BY EMPLOYER
10. NET PROFIT FROM OPERATION OF HOTELS, MOTELS, TRAILER CAMPS, TOURIST HOMES, BOARDING HOUSES, BED AND BREAKFAST, MOBILE HOME PARKS, CHILD OR ADULT CARE, DAYCARE AND OTHER SIMILAR BUSINESSES

## NON TAXABLE INCOME - Exclusion from Tax

1. UNEMPLOYMENT COMPENSATION
2. SOCIAL SECURITY
3. RETIREMENT PAY
4. PENSION
5. SICK OR DISABILITY BENEFITS PAID THROUGH THIRD-PARTY INSURANCE
6. CAPITAL GAINS OR LOSSES
7. ACTIVE MILITARY SERVICE PAY OR BONUSES FOR ACTIVE MILITARY SERVICE
8. INCOME FROM STOCKS, TRUSTS
9. WORKMENS COMPENSATION
10. SCHOLARSHIPS AND FELLOWSHIPS
11. PROCEEDS OF INSURANCE POLICIES
12. GIFTS OF BEQUESTS
13. INTEREST AND DIVIDENDS
14. PUBLIC ASSISTANCE
15. LOTTERY WINNINGS
16. DAMAGES FOR PERSONAL INJURIES
17. INCOME FROM ANNUITIES AND DEFERRED INCOME PLANS (IRA)
18. **EARNINGS FROM SUBCHAPTER "S" CORPORATIONS**
19. CLERGY HOUSING ALLOWANCE

A RESIDENT OF SPRING COVE IS AN INDIVIDUAL WHO HAS HIS FIXED, REGULAR, OR PERMANENT PLACE OF RESIDENCE OR PA DRIVER'S LICENSE IN THE SPRING COVE SCHOOL DISTRICT.

**WHO MUST FILE?** Every individual RESIDENT who is employed, **REGARDLESS** of age, with \$1,000 or more annual taxable income (see above). Any individual who is 18 years of age or older, even though he/she may have no taxable income or profits for the tax year. A final return must be filed for the period January 1 through December 31 of the preceding tax year on or before April 15 of the current year (even though your taxes may have been fully withheld). If no income was earned this form must be returned stating "Homemaker" or "Retired", etc. NOTE: For retired persons with no earned income and no net profits, this return will establish your retired status. You will, however, be required to file a return in any year that you reside in the Spring Cove School District and your taxable income is \$1,000 or more. This includes college and high school students. Husbands and wives must file separately.

To view "Rules and Regulations" go to: [www.springcove.schoolnet.com](http://www.springcove.schoolnet.com) under "Tax Information and Forms."

## IMPORTANT INFORMATION

A March 16, 1989 Supreme Court Decision (O'Reilly vs. Fox Chapel Borough and School District) now allows a taxpayer to offset a net loss from a business, profession or farm against earned income (as reported on a W2). However, the Court let stand a prior 1985 Commonwealth Court ruling (Aronson vs. City of Pittsburgh) which said that taxpayers could not apply net losses from one business against net profits from another. Liability for earned income taxes on net profits is to be calculated for each business separately.

If you should receive more than one tax return as a result of moving, marriage, etc. please forward both forms to the tax office using the correct form for filing and marking "Duplicate" on the incorrect form.

A majority of employers deduct the taxes from wages and salaries of their employees and submit a quarterly report to the Spring Cove Tax Office. If the employer does not deduct the tax, the employee is responsible.

A self-employed individual is also responsible for the Earned Income Tax which can be submitted quarterly or annually.

There will be a \$20.00 charge for any returned check.