

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

ADDRESS SERVICE REQUESTED
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INFOCON CORP. (814) 472-6066

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 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

2008 SPRING COVE SCHOOL DISTRICT AND/OR MUNICIPALITY **2008**
 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 ***

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

Township / Borough in which you reside

Roaring Spring Huston Freedom

Martinsburg Taylor North Woodbury

Social Security No. _____ Phone No. _____

Single _____ Married _____ Name of Spouse _____

Employer(s) _____

EVERY RESIDENT MUST COMPLETE AND RETURN THIS FORM! – NO JOINT RETURNS

If you earn less than \$1,000 you are exempt from all 3 taxes, but you must still file this form.

SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS

EARNED INCOME TAX	Actual Dollar Amount
1. EARNINGS FROM ALL W-2'S – Box 16 of W-2 (W-2's <u>MUST</u> BE ATTACHED)	1. _____
2. UNREIMBURSED EMPLOYEE BUSINESS EXPENSES (PA Schedule UE <u>MUST</u> BE ATTACHED)	2. (_____)
3. <u>NET LOSS</u> FROM BUSINESS, PROF. OR FARM (Attach PA Schedule C, F, RK-1 or K-1)	3. (_____)
4. <u>NET PROFIT</u> FROM BUSINESS, PROF. OR FARM (Attach PA Schedule C, F, RK-1 or K-1)	4. _____
5. TOTAL NET EARNINGS & PROFIT – SUM OF LINES 1-4 (Can NOT offset net loss against net profit)	5. _____
6. TAX LIABILITY – Multiply line 5 by 1% (.01)	6. _____
7. CREDITS FOR PAYMENTS	7. (_____)
8. AMOUNT WITHHELD BY EMPLOYER (Do NOT include City of Altoona non-resident tax of .2%)	8. (_____)
9. AMOUNT (REFUND) OR TAX DUE (Line 6 minus Lines 7 & 8) - REFUND WILL BE MAILED -	9. _____

LOCAL SERVICES TAX – LST (FORMERLY EMS OR OPT TAX) -	
<i>Local Services Tax is based on EMPLOYER location, NOT taxpayer residence.</i>	
1. TAX RATE FOR ROARING SPRING BOROUGH (if income is \$12,000 or more)	\$52.00 _____
TAX RATE FOR ROARING SPRING BOROUGH (if income is less than \$12,000 but more than \$1,000)	\$10.00 _____
2. TAX RATE FOR ALL OTHER MUNICIPALITIES (Freedom, Martinsburg, Taylor, North Woodbury and Huston) (if income is more than \$1,000)	\$10.00 _____
3. CREDIT FOR AMOUNT WITHHELD	(_____)
4. TOTAL LST DUE	_____

FLAT RATE OCCUPATIONAL TAX –	
<i>This tax applies to those persons who are residents of the Spring Cove School District AND have earned or made a profit of \$1,000 or more for the period of time from January 1 to December 31</i>	
1. TAX RATE	10.00 _____
2. TOTAL FLAT RATE OCCUPATIONAL TAX DUE	_____

Any Earned Income Tax refund due to the taxpayer may **NOT** be applied to the Local Services Tax or the Flat Rate Occupational Tax. Each of these 3 taxes: Earned Income Tax, Local Services Tax, and Flat Rate Occupational Tax, are processed **separately**. Therefore, any Earned Income Tax refund may **NOT** be applied to the other two taxes.

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 (1) CHECK FOR TAXES DUE TO:

EARNED INCOME TAX OFFICE
 1100 EAST MAIN STREET
 ROARING SPRING, PA 16673

PHONE: 224-2479
 OFFICE HOURS – MONDAY-FRIDAY – 8:00-3:30

TOTAL TAX DUE (EIT, LST, FLAT) \$ _____
 (Do **NOT** Apply Refund)

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

X

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.

DATE	SIGNATURE OF TAXPAYER – REQUIRED	Phone Number
SIGNATURE OF PREPARER if other than taxpayer		Phone Number - REQUIRED
OFFICE USE ONLY	➡	
DATE	SIGNATURE	

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

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 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 \$25.00 charge for any returned check.