

BUTLER AREA SCHOOL DISTRICT
 Earned Income Tax Office
 110 Campus Lane
 Butler, PA 16001-2635

PRSR STD
 US POSTAGE
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 SHARON, PA
 PERMIT #50

ADDRESS SERVICE REQUESTED

2009 WAGE TAX FORMS ENCLOSED

BUTLER AREA SCHOOL DISTRICT

Butler City, Butler Twp., Center Twp., Clearfield Twp., Connoquenessing Twp., Connoquenessing Borough, East Butler Borough, Oakland Twp., Summit Twp.

FINAL RETURN 2009 • LOCAL EARNED INCOME TAX

NO JOINT RETURNS ALLOWED

PLEASE CHECK APPLICABLE BOXES

- Butler City Butler Twp. Center Twp. Clearfield Twp. Connoquenessing Borough
 Connoquenessing Twp. East Butler Oakland Twp. Summit Twp.
 Retired Deceased Part-year resident Change of address

Due by **APRIL 15, 2010**
 Please return this entire form to
 Earned Income Tax Office
 110 Campus Lane
 Butler, PA 16001-2635

PLEASE NOTE INSTRUCTIONS ON BACK OF FORM

PLEASE ATTACH W2s

1. **Earned Income & Compensation** (Attach W-2 forms, 1099 forms)
 Use gross earnings. Do not include non-taxable income. (See instructions on back of form)
2. **Less Allowable Business Expenses**
 (Attach PA Schedule UE1 or UE2)
3. **Total Earned Income & Compensation** (Line 1 minus Line 2)
4. **Net Profits From Business, Profession, Farm**
 (Attach PA Schedule C, F, RK-1) (See instructions on back of form)
5. **Net Loss From Business, Profession, Farm**
 (Attach PA Schedule C, F, RK-1)
6. **Subtotal Net Losses From Net Profits**
 (Line 4 minus Line 5) (If a negative number, enter 0)
7. **Total Taxable Earned Income & Net Profits**
 (Line 3 plus Line 6)
8. **Calculate Tax Due** Multiply Line 7 by applicable tax rate on reverse side.
 Reminder - If part-year resident, a copy of other municipal tax paid must be attached.
9. **Tax Paid** (Prepayments and/or Tax Withheld)
10. **Refund Due** - (If Line 9 is greater than Line 8)
 No amount under \$3.00 will be refunded.
11. **Balance Due** - (If Line 9 is less than Line 8)
 No payments under \$3.00 required.
12. **Late Fees Due** - (1% per month of line 11 if taxes are paid after April 15)
13. **Total Payment Due** - (Line 11 plus Line 12) Do not pay amounts under \$3.00. No amount under \$3.00 will be credited. **Check or money order only.**

FILING INFORMATION		OFFICE USE ONLY
1)	TOTAL GROSS INCOME	
2)		
3)		
4)		
5)		
6)		
7)		
8)		
9)		
10)		
11)		
12)		
13)		

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.

TAXPAYER SIGNATURE	SOCIAL SECURITY NO.	DATE	PREPARER
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INSTRUCTIONS FOR FINAL RETURN

This RETURN must be filed even if tax was fully withheld by your employer or if no additional tax is due.

WHO MUST FILE?

Every resident of the Butler Area School District who had any taxable income or net profits during any part of the year must file a FINAL RETURN. This Return must be filed even if tax was fully withheld by your employer or if no additional tax is due. If you received a form and had no income, please use -0- on Line 1 and explain why.

NO JOINT FILING ON FINAL RETURNS.

WHEN TO FILE?

This reconciliation of your required payment must be postmarked or delivered on or before April 15 to avoid penalty and interest charges.

WHERE TO FILE?

TAX RETURNS are to be mailed or delivered to Earned Income Tax Office, 110 Campus Lane, Butler, PA 16001-2635.

PENALTY AND INTEREST CHARGES

All returns filed after April 15th will be assessed penalty and interest charges at a rate of 1% per month.

WEBSITE

www.butler.k12.pa.us

Click on: District Information, BASD Edline, Tax Office

LINE 1 - TAXABLE EARNED INCOME AND COMPENSATION

USE BOX 16, STATE WAGES - DO NOT ROUND OFF FIGURES

- wages
- salaries
- bonuses
- vacation pay
- incentive pay
- commissions
- sick pay (other than third party sick pay)
- taxes assumed by the employer for the employee
- additional life insurance paid by employer
- personal use vehicle expense
- employer-reimbursed moving expenses
- deferred income for pensions and annuities
- contributions to deferred income plans such as IRAs, 401K's, 403B's
- other forms of compensation as provided by the employer
- Early distributions from retirement plans
- earnings
- tips
- honoraria
- profit distributions
- fees
- severance pay
- exercised stock
- inactive duty military pay
- jury duty
- executor fees

NON-TAXABLE INCOME (DO NOT USE THESE ITEMS)

- interest and dividend income
- social security benefits
- disability benefits
- third party sick pay
- death benefit payments
- public assistance
- unemployment compensation
- supplemental unemployment benefits (SUB)
- pensions
- active military pay
- lottery winnings
- gifts or bequests
- passive rental income
- capital gains
- housing allowance

LINE 2 - DEDUCTIONS FOR UNREIMBURSED BUSINESS EXPENSES

Permitted:

- business related auto expenses
- small tools required for employment
- uniforms or work clothing not suitable for everyday use
- professional license fees
- union dues

Note: Business expenses will not be processed as a deduction without documentation. Attach PA Schedule UE forms.

LINE 4 - TAXABLE NET PROFITS

- business related auto expenses
- all commercial rental income
- partnership or joint venture income
- Sub Chapter S distributions are not taxable, provided a reasonable W-2 salary has been reported as taxable earnings from the S corporation.
- profession or farm income
- royalties
- patents and fees

LINE 6 - OFFSETS AGAINST EARNED INCOME

Effective 2009 tax year, pursuant to Act 32, businesses losses **cannot** be used to offset earned income. A loss from one business, however, **can** be used to offset net profits from another business.

LINE 8 - CALCULATE TAX DUE

TAX RATE, payable to our office, is determined by your place of residency as follows:

MUNICIPALITY	TAX RATE
Butler City	1.3%
Butler Township	1%
Center Township	1%
Clearfield Township	1%
Connoquenessing Borough	1/2%
Connoquenessing Township	1/2%
East Butler Borough	1%
Oakland Township	1/2%
Summit Township	1%

Note: If you lived in different municipalities during the year, you must determine your tax accordingly and attach a statement from employer or paystub supporting your breakdown of wages to each area.

LINE 9 - PAYMENTS AND/OR TAX WITHHELD

LINE 10 - REFUND DUE

Please check the appropriate box for refund or credit. No refunds under \$3.00 will be processed.

LINE 11-13 - TAX PAYMENT

No amount under \$3.00 due. Make check or money order payable to Earned Income Tax Office and include Social Security Number on check. There will be a \$20.00 charge for checks returned from the bank for any reason.

CHANGE OF ADDRESS

DATE OF MOVE _____	WAGES
Moved From _____ (street address)	
_____ (City, State, Zip Code)	\$ _____
Moved To _____ (street address)	
_____ (City, State, Zip Code)	\$ _____

Note: Include a copy of your paystub near the time of the move, or a letter from your employer stating wages earned in each municipality to insure the tax is credited appropriately. Remember to use correct rates when calculating line 8.

DOCUMENTATION - Must accompany tax return where applicable

- Earnings: ➤ W-2 Forms ➤ 1099 Forms
- Net Profits: ➤ PA Schedule C, F, or RK-1
- Business Expenses: ➤ PA UE Forms ➤ other Federal/State forms as applicable

Note: Tax returns without proper documentation will not be processed.

SIGNATURE REQUIRED

All returns must be signed and dated by the taxpayer and/or preparer.

FAILURE TO FILE

Failure to receive a tax return does not relieve the taxpayer of the responsibility of filing a tax return and of paying the tax. Failure to file may result in a fine up to \$300.00 per each offense and costs of prosecution.

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 the Butler Area School District at 724-287-8721, weekdays except holidays, 8:30 am to 4:30 pm.