

FORM UM8
REFER TO INSTRUCTIONS
ON REVERSE SIDE

NO JOINT RETURNS

UPPER MILFORD TOWNSHIP EITO
P.O. Box 265 • OLD ZIONSVILLE, PA 18068 • TELEPHONE: (610) 928-1030
taxinfo@uppermilford.net

Office Hours
Tuesday through Thursday
10:00 AM - 3:00 PM

FINAL INDIVIDUAL EARNED INCOME TAX RETURN
CALENDAR YEAR

OFFICE USE

THIS RETURN MUST BE COMPLETED AND FILED BY APRIL 15TH EVEN
IF NO TAX IS DUE OR IT HAS ALL BEEN WITHHELD.

NAME AND ADDRESS BELOW:

IF BLANK OR INCORRECT, PLEASE ENTER OR CORRECT

SOC. SEC. NO.

OCCUPATION

TELEPHONE

IF EMPLOYED IN ALLENTOWN CITY, ONLY SHOW 1% OF WAGES
AS A CREDIT ON THIS RETURN. NO REFUNDS ARE DUE BASED
ON ALLENTOWN CITY TAX. SEE REVERSE SIDE FOR DETAILS.

RESIDENT FULL YEAR

PARTIAL YEAR FROM

TO

(IF PARTIAL, COMPLETE ADDRESS INFORMATION BELOW)

FORMER ADDRESS - INCLUDE STREET OR ROAD AND CITY, STATE, ZIP

PRESENT ADDRESS - INCLUDE STREET OR ROAD AND CITY, STATE, ZIP

PRINT EMPLOYER'S NAME - LOCAL ADDRESS (ATTACH SEPARATE SHEET IF NEEDED.)	TOTAL GROSS EARNINGS (STATE WAGES BOX)	LOCAL TAX WITHHELD OR CREDIT ALLOWED
	\$	\$
	\$	\$
	\$	\$

A COPY OF FORM W-2 FOR EACH EMPLOYER MUST BE ATTACHED

Use PA WAGES Box
on W-2

1	TOTAL GROSS EARNINGS FROM W-2's • Use State Wages if different than Local Wages		1	\$	
2	LESS: Allowable non-reimbursed employee business expenses	ATTACH PA UE & FED 2106 IF USED	2	\$	
3	TAXABLE W-2 EARNINGS (Subtract line 2 from line 1)		3	\$	
4	OTHER TAXABLE EARNED INCOME - DO NOT ADD INTEREST, DIVIDENDS, or 1099-G INCOME	ATTACH FORM 1099 OR EXPLAIN	4	\$	
5	TOTAL TAXABLE EARNED INCOME (Add lines 3 and 4)		5	\$	
6	NET PROFIT/LOSS: MUST ATTACH PENNSYLVANIA SCHEDULE(S) C,E,F,K-1 FOR EACH BUSINESS	LIST EACH BUSINESS SEPARATELY BY NAME AND INCOME, ATTACH EXTRA PAGE IF NEEDED			
	BUSINESS NAME:	NET PROFITS/LOSS:			PA SCHEDULE C, E, F, OR K-1 MUST BE ATTACHED, EVEN FOR LOSSES
		\$			
		\$			
7	TOTAL NET PROFITS/LOSSES FROM LINE 6 ABOVE: if less than zero, enter zero		7	\$	
8	TOTAL TAXABLE INCOME PLUS NET PROFIT/LOSS (ADD LINES 5 AND 7)		8	\$	
9	TOTAL EARNED INCOME TAX DUE - MULTIPLY LINE 8 BY 1% (.01)		9	\$	
10	(a) Quarterly Payments to date		10	\$	
	(b) Earned Income Tax withheld plus Allentown 1% withholding credit	ATTACH W-2's		\$	
	(c) Credit from Prior Year			\$	
	(d) Out of State Credit from PA Sch. G (Must be attached)			\$	
	(e) Philadelphia Credit = 1% of Philadelphia wages (See instructions)			\$	
11	TOTAL OF LINE 10 (a + b + c + d + e)		11	\$	
12	If CREDITS (line 11) are larger than TAX DUE (line 9) enter amount overpaid. Check one below: <input type="checkbox"/> Credit to next year <input type="checkbox"/> Refund NO REFUNDS OR CREDITS UNDER \$1.00	ALL FORMS AND SCHEDULES MUST BE SENT WITH THIS RETURN BEFORE WE CAN PROCESS YOUR CREDIT OR REFUND	12	\$	
13	If TAX DUE (line 9) is larger than CREDITS (line 11), enter BALANCE OF TAX DUE.		13	\$	
14	AFTER APRIL 15, ADD PENALTY AND INTEREST (1% per month or fraction thereof)		14	\$	
15	TOTAL PAYMENT DUE Add lines 13 and 14 (PAYMENTS UNDER \$1.00 ARE NOT REQUIRED.)		15	\$	

ATTACH W-2s HERE

Make Check Payable to: UPPER MILFORD EITO

I declare under the penalties provided by law that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

DATE

SIGNATURE OF TAXPAYER

PLEASE COMPLETE THE FOLLOWING IF PREPARED BY OTHER THAN TAXPAYER:

DATE OF PREPARATION

NAME / COMPANY OF PREPARER

SIGNATURE OF PREPARER

ADDRESS

WHO MUST FILE	Every resident and part year resident of the township who had taxable income during any part of the year. This return must be filed even if your tax was fully withheld with no tax due. If you received a final return, but had no taxable income for the tax year, please indicate the reason (housewife, retired, disabled, student, etc.) on the occupation line, sign, date and file the return. THERE IS NO MINIMUM AMOUNT OF EARNED INCOME OR NET PROFITS-ALL INCOME MUST BE REPORTED.
PART-YEAR RESIDENTS	LIST THE PORTION OF YOUR INCOME EARNED WHILE YOU WERE A RESIDENT AND COMPLETE THE PARTIAL YEAR, FORMER ADDRESS AND PRESENT ADDRESS SECTIONS.
WHEN TO FILE	YOUR EARNED INCOME TAX RETURN OR A COPY OF YOUR FEDERAL EXTENSION REQUEST MUST BE POSTMARKED ON OR BEFORE APRIL 15TH.
WHERE TO FILE	Mail your completed tax return to the Upper Milford EITO, PO Box 265, Old Zionsville, PA 18068.
EARNED INCOME/ COMPENSATION:	Earned income is compensation as determined under section 303 of the Act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and regulations in 61 PA. Code Pt. I Subpt. B Art. V (relating to personal income tax), except that any housing allowance paid to a member of the clergy and any active duty military pay shall not be taxable as earned income. Examples of earned income include salaries, wages, commissions, bonuses, incentive payments, fees, tips, allocated tips, unreported tips, stock options exercised, fellowships for services rendered, patent and royalty income, jury duty, civilian and inactive reserve military pay, withholding taxes assumed by employer, sick pay received as regular salary per employee contract, payments for annual leave, vacations, holiday, and separation pay, educational stipends, auto allowance paid by an employer, wages or commissions paid by a Subchapter S Corp., compensation in the form of property (taxed on its Fair Market Value), early retirement withdrawals, and retirement plans terminated by employers before normal retirement age and not rolled over into a stated retirement plan. DO NOT DEDUCT MANDATORY OR VOLUNTARY CONTRIBUTIONS TO RETIREMENT PLANS OR ANNUITIES.
NON-TAXABLE INCOME:	Social security payments, pensions, interest, dividends, capital gains, Third Party Sick Pay or Disability Benefits, housing allowance paid to clergy, insurance proceeds, gifts, bequests and inheritances, wages paid to persons on active military service (including active duty reserve pay), worker's compensation, Supplemental Unemployment Benefits (SUB pay), lottery winnings, incidental rental income, income from investment partnerships, and unemployment compensation. This list of examples of taxable and non-taxable income is not intended to be an all-inclusive. If you have questions as to what income is taxable, please consult with your tax advisor or contact the earned income tax office.
NET PROFIT/LOSS AS REPORTED ON PA SCHEDULES C, F, or K-1.	Net profits are the net income or loss from the operation of a business, profession, or other activity, except corporations, determined under Section 303 of the Act of March 4, 1971 (P.L. 6, No.2), known as the Tax Reform Code of 1971, and regulations in 61 Pa. Code Pt. I subpt. B Art. V (relating to personal income tax), and must be reported separately for each business. The term does not include income which is not paid for services provided and which is in the nature of earnings from an investment. For taxpayers engaged in the business, profession or activity of farming, the term shall not include: (1) any interest earnings generated from any monetary accounts or investment instruments of the farming business; (2) any gain on the sale of farm machinery; (3) any gain on the sale of livestock held twelve months or more for draft, breeding or dairy purposes; and (4) any gain on the sale of other capital assets of the farm. S Corporation Distributions: earned income tax is due on a resident's share of the totally distributed earnings <i>to the extent that such distribution represents compensation or consideration for the services rendered to the corporation by him.</i> <i>Your total taxable net profits would be the combined total of all self-employed ventures. If the total is less than zero, enter "0" as the total Net Profit/Loss. DO NOT INCLUDE ANY SCHEDULE E RENTAL LOSS, K-1 RENTAL LOSS, OR SK-1 LOSS. They do not apply.</i>
DEDUCTIBLE EXPENSES	Under Act 166 of 2002 certain unreimbursed employee business expenses are deductible as determined under Article III of the Tax Reform Code of 1971. See the instructions for Pa Form UE for examples of employee business expenses which are deductible on the earned income tax return. If you are claiming unreimbursed employee business expenses as deductions on your earned income tax return, you must attach PA Form UE to your return. If any expenses on the PA form UE are from the Federal form 2106, a copy of the Federal form 2106 must also be attached.
ALLENTOWN CITY TAX	Under Act 205, the City of Allentown withholds 1.35% from all residents and non residents. You may only claim a credit equal to 1% of the wages earned in Allentown; the additional .35% is kept by the City to be applied to their distressed pension liability.
PAYMENTS OR REFUNDS	Payments of 99¢ or less are not required. Send payment by check or money order to Upper Milford EITO. Do not send cash. Refunds of less than \$1.00 will not be made. Refunds are issued only if all required documents (W-2's, 1099's, PA Schedules C, F, K-1, UE) are attached to the Final Return and if the tax withheld will be received by this tax office.
BAD CHECKS	A \$25.00 charge will be levied each time a check is returned unpaid by the bank. Failure to repay the \$25 charge and the amount of tax due will result in Bad Check charges at the District Justice office.
FAILURE TO FILE	Failure to receive a Tax Return does not relieve you of the responsibility to file a Return. Forms are available at the Tax Office, or call 610-928-1030 to order forms. FAILURE TO FILE MAY RESULT IN A FINE OF UP TO \$500.
TAXPAYER RIGHTS	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 Upper Milford EITO at 610-928-1030 between 10:00 am and 3:00 pm Tuesday - Thursday.
FEDERAL EXTENSIONS	File a copy of your Federal Extension at the Tax Office by April 15 and, if required, send a copy of the Second Extension by August 15. An extension for filing the Return does not waive or eliminate interest and penalty charges if there is a tax balance. Interest and penalty charges continue to accrue on unpaid tax even though an extension was filed.
LATE PAYMENTS	Add 1% interest and penalty charges per month on the tax balance due, line 13, and report on line 14. Tax payment is due by April 15th.
CREDIT FOR PAYMENT TO OTHER STATE OR POLITICAL SUBDIVISION OUTSIDE OF PA	A credit shall be allowed on the Upper Milford EITO Tax return for taxpayers who file and pay non-resident taxes to the State of New York, Delaware, and other states except the following, which reciprocate with Pennsylvania: Indiana, Maryland, New Jersey, Ohio, Virginia and West Virginia. Copies of your Form PA40 plus PA Schedule G and other State non-resident income tax return must be attached when filing your return. Locally allowable amount is amount of credit in excess of PA tax credit allowed as shown on the PA Schedule G, but not greater than the local tax due on the subject wages. Enter credit on line 10(d).
PHILADELPHIA EARNINGS	Philadelphia tax is levied under a different Tax Act. A credit equal to 1% of the income earned in Philadelphia is allowed as a credit on the Upper Milford Township return. Enter credit on line 10(e).
MISCELLANEOUS	Occupation, Occupational Privilege, LST, PA or NJ Unemployment Tax and Philadelphia tax withheld cannot be included as local tax withheld on this return. When preparing your PA State Tax Return, 39230 is the <u>East Penn School District</u> code identification number.