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INSTRUCTIONS

Individual Taxpayer Annual Local Earned Income Tax Return

FILING: **DO NOT STAPLE OR TAPE DOCUMENTS TO YOUR RETURN****** YATB offers two methods of filing your Local Earned Income Tax Return. Taxpayers are encouraged to complete and file their returns electronically through the PALite Online Filing System or by mail using the Individual Taxpayer Annual Local Earned Income Tax Return form (Form YATB TO-32). Please consider filing online at www.palite.org.

Eligibility and exclusion provisions, including complete instructions and conditions, can be found on the PALite individual online filing webpage (www.palite.org) which may also be accessed through YATB's website at www.yatb.com.

Reminder: When filing electronically through PALite, do not mail a copy of your return to YATB - retain it for your records.

York County taxpayers who reside in the West Shore School District (including the municipalities of Fairview Township, Goldsboro Borough, Lewisberry Borough and Newberry Township) must file with the **Cumberland County Tax Bureau**, <http://cumberlandtax.org>, phone 717-590-7997.

FILING DUE DATE:

Your return must be completed and filed on or before April 15 (unless the 15th falls on a Saturday, Sunday or Federal Holiday...then it must be filed the following business day). The Postal Service postmark date on your envelope is to serve as proof of your filing date. If you cannot file by the due date, you may request an extension by filing the Individual Taxpayer Annual Local Earned Income Tax Return form with your name, address and social security information and check the box indicating **EXTENSION** at the top of form and forward to the applicable YATB office. **NOTE: Extensions apply only to the filing of your return, not to the payment of tax. If tax is not paid in full by the April due date, penalty and interest charges may apply.**

WHO MUST FILE A LOCAL EARNED INCOME TAX RETURN?

An Individual Taxpayer Annual Local Earned Income Tax Return form must be filed by all persons subject to the local earned income tax (i.e., anyone who was not permanently retired or disabled) regardless of whether or not the taxpayer is employed or any tax amount is due. Taxpayers must file an annual tax return even though they may have had no reportable earned income or business profit/loss or if all their earned income tax was withheld by an employer.

Disabled – If you became disabled during the tax year, please check applicable box and indicate date when disability occurred.

Deceased – If filing on behalf of an individual who passed away during the tax year, please check applicable box and indicate date of death.

Retired – If you retired during the tax year, please check the applicable box and indicate date of retirement.

SUPPORTING DOCUMENTS:

A tax filing is not complete until all required supporting documentation and schedules have been filed. Failure to provide required documentation and schedules may not only delay processing of your return but may also subject you to late filing penalties and/or legal action.

ENTERING INFORMATION:

- **Your Address** – If you are using a return form that shows a pre-printed name/address and the information is incomplete or contains errors, please cross out the incorrect information and print any changes as necessary. For proper distribution of your local earned income tax, your actual street address MUST be provided. If you utilize a PO Box for receipt of mail, this would be shown in *addition* to your actual street address on the second line of address. If you have moved during the year, please supply your prior address information and dates residing at each location in the spaces provided at the top of your return form.

- **Change of Address During Tax Year** – If you moved during the year, please provide each address and account for all 12 months. If you resided in areas with different tax rates, use the **Schedule X** calculator found on the back of the return to calculate your tax liability. If you filed a prorated return with another tax bureau, remit a copy of that return. Prorations are calculated by full month.
- **Phone Number/Email** – Enter the area code and phone number/email where you can be reached during weekdays.
- **Resident PSD Code** – The Resident PSD Code is a six-digit number that references the county tax collection district, school district and municipality in which you reside. Please enter the six-digit PSD code *where you lived on December 31* even if you moved after December 31. For PSD Code information please refer to the last page of these instructions on our website.
- **Social Security Number(s)** – Carefully enter your SSN, and your spouse's SSN if applicable, in the boxes provided on your local earned income tax return form.
- **Rounding Numbers** – On the Local Earned Income Tax Return form, round monetary amounts to the nearest whole dollar. Reduce any amount that is *less than* 50 cents to 0 (zero) and increase amounts from 50 to 99 cents to the next dollar amount. For multiple W-2's, add all amounts and round the total.
Exception: Do not round figures on **Lines 17, 18 and 19** of the tax return.

INDIVIDUAL TAXPAYER ANNUAL LOCAL INCOME TAX RETURN INSTRUCTIONS:

Line 1: Gross Compensation (usually the highest wage figure on the W-2)

DOCUMENTATION REQUIRED: W-2(s) must be enclosed (legible photocopies accepted).

Rule: The federal wage figure shown in box 1 of the W-2 does NOT typically reflect the true gross wages. If you work in another state, in most cases you would use the highest wage figure on the W-2, usually found in box 5. If in doubt, see ["Which Wage Figure Should I use from My W-2?"](http://www.yatb.com) at www.yatb.com.

Taxable Local EIT Compensation includes: Salaries; Wages; Commissions; Bonuses; Tips; Stipends; Fees; Incentive Payments; Employee Contributions to Retirement Accounts (If amounts received as a drawing account exceed the salaries or commissions earned, the tax is payable on the amounts received. If the employee subsequently repays to the employer any amounts not in fact earned, the tax shall be adjusted accordingly). Benefits accrued from Employment, such as: Annual Leave; Vacation; Holiday; Separation; Sabbatical Leave; Compensation Received in the form of Property shall be taxed at its fair market value at time of receipt. Jury Duty Pay; Reserve Military Pay or Payments Received from weekend meetings for National Guard Units; Sick Pay (if employee received a regular salary during period of sickness or disability by virtue of their agreement of employment); Wages earned in a Foreign Country; and Taxes Assumed by the Employer; Executor Fees; Dependent Care Benefits paid by Employer. Taxpayers should refer to the PA Department of Revenue regulations regarding taxable compensation. This list is not exhaustive; please contact YATB if you have additional questions.

Non-Taxable Local EIT Compensation includes: Social Security Benefits; Unemployment Compensation; Pensions; Public Assistance; Death Benefits; Gifts; Interest; Dividends; Boarding and Lodging to Employees for convenience of Employer; Lottery Winnings; Supplementary Unemployment Benefits (sub pay); Capital Gains (Capital Losses may not be used as a deduction against other taxable income). Disability Benefits (periodical payments received by an individual under a disability insurance plan); Active Military Service and Summer Encampment; Personal Use of Company Vehicles; Cafeteria Plans; Clergy Housing Allowance; Non-Qualified Deferred Compensation Plan Contributions made on behalf of the employee. Some forms of distribution payments from Individual Retirement Programs such as: Keogh, Tax Shelter Annuity, IRA, and 401K are not taxable. Taxpayers should refer to the PA Department of Revenue regulations regarding taxable compensation. This list is not exhaustive; please contact YATB if you have additional questions.

Line 2: Unreimbursed Employee Business Expenses

DOCUMENTATION REQUIRED: Pennsylvania Department of Revenue form **PA-UE** must be enclosed (legible copies accepted). PA-UE deductions may only apply to W-2 income; a separate UE form is required for each employer. **All expenses are subject to verification by YATB. YATB reserves the right to require further documentation (mileage logs, receipts, etc.) to substantiate amounts claimed. Commuting mileage is NOT a deductible expense.**

Line 3: Other Taxable Earned Income

Include income, from work or services performed, which has not been included on **Line 1** or **Line 5**. Do not include interest, dividends or capital gains. Do not report 1099 MISC income which is also claimed as part of a PA profit/loss schedule. Please provide explanation and remit any applicable supporting documentation.

Line 4: Total Taxable Earned Income

Subtract amount in **Line 2** from **Line 1**, then add **Line 3**.

Line 5: Net Profit and Line 6: Net Loss

DOCUMENTATION REQUIRED: 1099(s), PA Schedules C, F or RK-1 must be enclosed (legible copies accepted)

Rule: A taxpayer may NOT offset a business loss against wages and other compensation (W-2 Earnings, Line 1). A taxpayer may offset a loss from one business entity against a net profit from another business entity. "Pass-Through" income or loss from an S-Corporation is NOT taxable or deductible. If you or your spouse reported an S-Corporation profit or loss to the PA Department of Revenue, please complete the S-Corporation Income table on the back of the return. This is for audit purposes only when comparing income reported to the PA Department of Revenue to avoid future unnecessary correspondence. Rental Income or loss reported on a PA Schedule E is not taxable or reportable.

Line 7: Total Taxable Net Profit

Subtract amount in **Line 6** from **Line 5**.

Line 8: Total Taxable Earned Income and Net Profit

Add amount in **Lines 4 and 7**.

Lines 9, 9a, 9b: Total Tax Liability – SEE TAX LIABILITY WORKSHEET ON BACK OF RETURN

Multiply **Line 8** by your applicable Resident EIT Rate as shown on the **Local EIT Tax Rates** chart found on the last page of these instructions or a www.yatb.com. **NOTE: If you worked in the City of York and live in a municipality with a resident rate of 1%, you must complete the Total Tax Liability Worksheet on the back of the return.** Enter the results on lines 9 and 9a on the front of the return. Enter the total of lines 9 and 9a in line 9b, Total Tax Liability.

Line 10: Total Local Earned Income Tax Withheld as Reported on W-2(s)

The amount of local earned income tax withheld should be shown in Box 19 of your W-2(s). You may claim credit for local earned income tax withheld up to the rate as shown on the Local EIT Tax Rate chart. NOTE - Several municipalities within PA have enacted NON-RESIDENT earned income tax rates that may be higher than your resident earned income tax rate. You may be liable for this additional amount if your place of employment is located in one of these municipalities. In this event, the additional earned income tax amount would NOT be refundable.

Line 11: Quarterly Estimated Payments/Credits from Previous Tax Year

Claim any quarterly estimated payments made to date for the applicable filing year and/or transferred from the prior year. Do not include any penalty and interest amounts that may have been made as part of the quarterly payments.

Line 12: Miscellaneous Tax Credits

ALL DOCUMENTATION REQUIRED for credit: Out-of-State Return, PA State Return, PA Schedule G, W-2(s)

1. Credits for income taxes paid to other states must first be used against your Pennsylvania State income tax liability; any credit remaining thereafter may be used against your local earned income tax liability.
2. Credits for income taxes paid to political subdivisions located outside of Pennsylvania, or for wage taxes paid to Philadelphia, may be taken directly against your local earned income tax liability.
3. In calculating your credit for income taxes paid to another state or political subdivision, please note that the same items of income must be subject to both your local earned tax and the out-of-state tax.
4. **No credit for income taxes paid to another state or political subdivision may exceed your total local earned income tax liability.**

Credit for Taxes Paid to Other States: You may take a credit based upon the gross earnings taxed both in another state and in Pennsylvania that may be greater than the Pennsylvania state personal income tax rate. Use the worksheet on the back of the return form.

No credits are given for state income taxes paid to states that reciprocate with the Commonwealth of Pennsylvania. These states include: **Indiana, Maryland, New Jersey, Ohio, Virginia and West Virginia.**

Example: Taxpayer earned wages of \$10,000.00 in Delaware and paid an income tax liability to that state in the amount of \$317.00. Assuming the current Pennsylvania state tax rate is 3.07% for the tax year in question; the \$317.00 liability for Delaware would exceed the (PA Tax) liability amount of \$307.00 by \$10.00. In this case, the \$10.00 amount may be credited against your local earned income tax.

If all your wages or gross earnings are subject to Delaware state income tax (not PA), use the above example to calculate your tax obligation. If you had earned income NOT taxed by Delaware, this income would be subject to the earned income tax applicable where you reside and must be shown separately on the Local Earned Income Tax Return form.

Credit for Taxes Paid to Political Subdivisions Outside of Pennsylvania: You may take credit based upon the gross earnings taxed in both another political subdivision and where you reside in Pennsylvania. THIS CREDIT WILL BE DISALLOWED IF YOUR W-2 FORM SHOWING OUT-OF-STATE CITY INCOME TAX WITHHELD IS NOT PROVIDED. **NOTE: No credits are given for taxes paid to foreign countries.**

Credit for Taxes Paid to Philadelphia: You may use any wage tax paid to Philadelphia as credit toward your local earned income tax liability. No refunds or credits will be allowed for any overpayment made to Philadelphia. Enter the amount of Philadelphia wage tax paid on **Line 12** of the Local Earned Income Tax Return form. THIS CREDIT WILL BE DISALLOWED IF A COPY OF YOUR W-2 AND/OR VERIFICATION OF TAXES PAID TO PHILADELPHIA IS NOT PROVIDED.

Line 13: TOTAL PAYMENTS and CREDITS

Enter the sum amounts of **Lines 10 + 11 + 12**

Line 14: Refund

If Total Tax Liability from **Line 9** is less than your Total Payments and Credits in **Line 13**, enter the amount of overpayment to be refunded. If you have an overpayment of taxes *in excess* of \$2.00, you may elect to receive a refund, apply as credit against the next year's tax liability or transfer to your spouse's tax due (please check applicable box in **Line 15**).

Line 15: Credit Taxpayer/Spouse

If Total Tax Liability from **Line 9b** is less than your Total Payments and Credits in **Line 13**, check the applicable box and enter the amount you wish to transfer.

Line 16: EARNED INCOME TAX BALANCE DUE

If Total Tax Liability from **Line 9b** is greater than your Total Payments and Credits in **Line 13**, enter amount of tax due. If amount is *less than* \$2.00, enter 0 (zero).

Line 17: Penalty after Due Date

If for any reason the tax is not paid by due date, an additional penalty of 1% multiplied by the amount of unpaid tax for each month or fraction thereof during which tax due remains unpaid, shall be added and collected.

Line 18: Interest after Due Date

If for any reason the tax is not paid by the due date, an interest rate of 3% percent per annum (.000082/day) on the amount of unpaid tax shall be calculated to the date of payment of the tax, and shall be added and collected.

Line 19: TOTAL PAYMENT DUE

The tax liability or amount due is sum amount of **Lines 16 + 17 + 18**. If amount due in **Line 19** is *less than* \$2.00, enter 0 (zero).
Make checks payable to "YATB."

For additional information, guidelines and worksheets, please access YATB's website at www.yatb.com

Resident PSD Codes

PSD CODE	TAXING AUTHORITY	EIT RATE	PSD CODE	TAXING AUTHORITY	EIT RATE
0101	BERMUDIAN SPRINGS SCHOOL DISTRICT - ADAMS CO.		6705	HANOVER PUBLIC SCHOOL DISTRICT - YORK CO.	
010101	EAST BERLIN BOROUGH - ADAMS CO.	1.7%	670501	HANOVER BOROUGH - YORK CO.	1.0%
010102	HAMILTON TOWNSHIP (BERMUDIAN SD) - ADAMS CO.	1.7%			
010103	HUNTINGTON TOWNSHIP - ADAMS CO.	1.7%	6707	NORTHERN YORK SCHOOL DISTRICT - YORK CO.	
010104	LATIMORE TOWNSHIP - ADAMS CO.	1.7%	670701	CARROLL TOWNSHIP - YORK CO.	1.25%
010105	READING TOWNSHIP - ADAMS CO.	1.7%	670702	DILLSBURG BOROUGH - YORK CO.	1.25%
010106	YORK SPRINGS BOROUGH - ADAMS CO.	1.7%	670703	FRANKLIN TOWNSHIP - YORK CO.	1.25%
			670704	FRANKLINTOWN BOROUGH - YORK CO.	1.25%
0102	CONEWAGO VALLEY SCHOOL DISTRICT - ADAMS CO.		670705	MONAGHAN TOWNSHIP - YORK CO.	1.25%
010201	ABBOTTSTOWN BOROUGH - ADAMS CO.	1.5%	670706	WARRINGTON TOWNSHIP - YORK CO.	1.25%
010202	BERWICK TOWNSHIP - ADAMS CO.	1.5%	670707	WELLSVILLE BOROUGH - YORK CO.	1.25%
010203	BONNEAUVILLE BOROUGH (CONEWAGO SD) - ADAMS CO.	1.5%	670708	WASHINGTON TOWNSHIP - YORK CO.	1.25%
010204	CONEWAGO TOWNSHIP - ADAMS CO.	1.5%			
010205	HAMILTON TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	6706	NORTHEASTERN SCHOOL DISTRICT - YORK CO.	
010206	MCSHERRYSTOWN BOROUGH - ADAMS CO.	1.5%	670601	CONEWAGO TOWNSHIP - YORK CO.	1.0%
010207	MT PLEASANT TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	670602	EAST MANCHESTER TOWNSHIP - YORK CO.	1.0%
010208	NEW OXFORD BOROUGH - ADAMS CO.	1.5%	670603	MANCHESTER BOROUGH - YORK CO.	1.0%
010209	OXFORD TOWNSHIP - ADAMS CO.	1.5%	670604	MT WOLF BOROUGH - YORK CO.	1.0%
010210	STRABAN TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	670605	NEWBERRY TOWNSHIP	1.0%
010211	TYRONE TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	670606	YORK HAVEN BOROUGH - YORK CO.	1.0%
0103	FAIRFIELD AREA SCHOOL DISTRICT - ADAMS CO.		6708	RED LION AREA SCHOOL DISTRICT - YORK CO.	
010301	CARROLL VALLEY BOROUGH - ADAMS CO.	1.5%	670801	CHANCEFORD TOWNSHIP - YORK CO.	1.0%
010302	FAIRFIELD BOROUGH - ADAMS CO.	1.5%	670802	FELTON BOROUGH - YORK CO.	1.0%
010303	HAMILTONBAN TOWNSHIP - ADAMS CO.	1.5%	670803	LOWER CHANCEFORD TOWNSHIP - YORK CO.	1.0%
010304	LIBERTY TOWNSHIP - ADAMS CO.	1.5%	670804	NORTH HOPEWELL TOWNSHIP - YORK CO.	1.0%
			670805	RED LION BOROUGH - YORK CO.	1.0%
0104	GETTYSBURG AREA SCHOOL DISTRICT - ADAMS CO.		670806	WINDSOR BOROUGH - YORK CO.	1.0%
010401	CUMBERLAND TOWNSHIP - ADAMS CO.	1.7%	670807	WINDSOR TOWNSHIP - YORK CO.	1.0%
010402	FRANKLIN TOWNSHIP - ADAMS CO.	1.7%	670808	WINTERSTOWN BOROUGH - YORK CO.	1.0%
010403	FREEDOM TOWNSHIP - ADAMS CO.	1.7%			
010404	GETTYSBURG BOROUGH - ADAMS CO.	1.7%	6709	SOUTH EASTERN SCHOOL DISTRICT - YORK CO.	
010405	HIGHLAND TOWNSHIP - ADAMS CO.	1.7%	670901	CROSS ROADS BOROUGH - YORK CO.	1.0%
010406	MT JOY TOWNSHIP (GETTYSBURG SD)- ADAMS CO.	1.7%	670902	DELTA BOROUGH - YORK CO.	1.0%
010407	STRABAN TOWNSHIP (GETTYSBURG SD) - ADAMS CO.	1.7%	670903	EAST HOPEWELL TOWNSHIP - YORK CO.	1.0%
			670904	FAWN GROVE BOROUGH - YORK CO.	1.0%
0105	LITTLESTOWN AREA SCHOOL DISTRICT - ADAMS CO.		670905	FAWN TOWNSHIP - YORK CO.	1.0%
010501	BONNEAUVILLE BOROUGH (LITTLESTOWN SD) - ADAMS CO.	1.6%	670906	HOPEWELL TOWNSHIP - YORK CO.	1.0%
010502	GERMANY TOWNSHIP - ADAMS CO.	1.6%	670907	PEACH BOTTOM TOWNSHIP - YORK CO.	1.0%
010503	LITTLESTOWN BOROUGH - ADAMS CO.	1.6%	670908	STEWARTSTOWN BOROUGH - YORK CO.	1.0%
010504	MT JOY TOWNSHIP (LITTLESTOWN SD)- ADAMS CO.	1.6%			
010505	MT PLEASANT TOWNSHIP (LITTLESTOWN SD) - ADAMS CO.	1.6%	6710	SOUTH WESTERN SCHOOL DISTRICT - YORK CO.	
010506	UNION TOWNSHIP - ADAMS CO.	1.6%	671001	MANHEIM TOWNSHIP - YORK CO.	1.0%
			671002	PENN TOWNSHIP - YORK CO.	1.0%
0106	UPPER ADAMS SCHOOL DISTRICT - ADAMS CO.		671003	WEST MANHEIM TOWNSHIP - YORK CO.	1.0%
010601	ARENDTSVILLE BOROUGH - ADAMS CO.	1.6%			
010602	BENDERSVILLE BOROUGH - ADAMS CO.	1.6%	6711	SOUTHERN YORK CO. SCHOOL DISTRICT - YORK CO.	
010603	BIGLERVILLE BOROUGH - ADAMS CO.	1.6%	671101	CODORUS TOWNSHIP - YORK CO.	1.3%
010604	BUTLER TOWNSHIP - ADAMS CO.	1.6%	671102	GLEN ROCK BOROUGH - YORK CO.	1.3%
010605	MENALLEN TOWNSHIP - ADAMS CO.	1.6%	671103	NEW FREEDOM BOROUGH - YORK CO.	1.3%
010606	TYRONE TOWNSHIP (UPPER ADAMS SD) - ADAMS CO.	1.6%	671104	RAILROAD BOROUGH - YORK CO.	1.3%
			671105	SHREWSBURY BOROUGH - YORK CO.	1.3%
6701	CENTRAL YORK SCHOOL DISTRICT - YORK CO.		671106	SHREWSBURY TOWNSHIP - YORK CO.	1.3%
670101	MANCHESTER TOWNSHIP - YORK CO.	1.0%			
670102	NORTH YORK BOROUGH - YORK CO.	1.0%	6712	SPRING GROVE AREA SCHOOL DISTRICT - YORK CO.	
670103	SPRINGETTSBURY TOWNSHIP (CENTRAL SD) - YORK CO.	1.0%	671201	HEIDELBERG TOWNSHIP - YORK CO.	1.0%
			671202	JACKSON TOWNSHIP - YORK CO.	1.0%
6702	DALLASTOWN AREA SCHOOL DISTRICT - YORK CO.		671203	JEFFERSON BOROUGH - YORK CO.	1.0%
670201	DALLASTOWN BOROUGH - YORK CO.	1.0%	671204	NEW SALEM BOROUGH - YORK CO.	1.0%
670202	JACOBUS BOROUGH - YORK CO.	1.0%	671205	NORTH CODORUS TOWNSHIP - YORK CO.	1.0%
670203	LOGANVILLE BOROUGH - YORK CO.	1.0%	671206	PARADISE TOWNSHIP - YORK CO.	1.0%
670204	SPRINGFIELD TOWNSHIP - YORK CO.	1.0%	671207	SEVEN VALLEYS BOROUGH - YORK CO.	1.0%
670205	YOE BOROUGH - YORK CO.	1.0%	671208	SPRING GROVE BOROUGH - YORK CO.	1.0%
670206	YORK TOWNSHIP - YORK CO.	1.0%			
			6713	WEST YORK AREA SCHOOL DISTRICT - YORK CO.	
6703	DOVER AREA SCHOOL DISTRICT - YORK CO.		671301	WEST MANCHESTER TOWNSHIP - YORK CO.	1.0%
670301	DOVER BOROUGH - YORK CO.	1.4%	671302	WEST YORK BOROUGH - YORK CO.	1.0%
670302	DOVER TOWNSHIP - YORK CO.	1.4%			
			6714	SCHOOL DISTRICT OF THE CITY OF YORK - YORK CO.	
6704	EASTERN YORK SCHOOL DISTRICT - YORK CO.		671401	YORK CITY - YORK CO.	1.25%
670401	EAST PROSPECT BOROUGH - YORK CO.	1.0%			
670402	HALLAM BOROUGH - YORK CO.	1.0%	6715	YORK SUBURBAN SCHOOL DISTRICT - YORK CO.	
670403	HELLAM TOWNSHIP - YORK CO.	1.0%	671501	SPRING GARDEN TOWNSHIP - YORK CO.	1.0%
670404	LOWER WINDSOR TOWNSHIP - YORK CO.	1.0%	671502	SPRINGETTSBURY TOWNSHIP (YORK SUBURBAN SD) - YORK CO.	1.0%
670405	WRIGHTSVILLE BOROUGH - YORK CO.	1.0%			
670406	YORKANA BOROUGH - YORK CO.	1.0%			