

Due Date:

Berks Earned Income Tax Bureau

April 15, 2009

920 Van Reed Road, Wyomissing, PA 19610

Telephone: 610-372-8439 Fax: 610-372-1102

2008

FINAL RETURN FOR EARNED INCOME TAX FOR THE YEAR 2008

SEE REVERSE SIDE OF THIS FORM AND SEPARATE INSTRUCTIONS & DEFINITIONS SHEET

Your social security number	Spouse's social security number	Office Use Only
Last Name	Your First Name & Middle Initial	
Spouse's Last Name (If different from above)	If joint return, spouse's first name & middle initial	
Physical Resident address (number and street)		
City, State and Zip Code		

If current address is different than above, please indicate new address

New address:

	Taxpayer/Joint	Office use only
1. Earned Income from W-2(s) (Both spouses) See instructions (Enclose W-2(s) Indicating all information from Box 1 through Box 20)	1	
2. Less: Allowable Unreimbursed employee business expenses (See instructions) (Enclose PA UE and Page 1 of Form PA-40)	2	
3. Losses from a business, farm, profession, partnership, etc. (Enclose PA Schedules)	3	
4. Sub-total (Line 1 minus Line 2 minus Line 3) Not less than zero	4	
5. Other earned income (See instructions)	5	
6. Net profit from a business, farm, profession, partnership, etc. (Enclose PA Schedules)	6	
7. TOTAL TAXABLE EARNED INCOME (add Lines 4, 5 & 6)	7	
8. Total Local Income Tax (1%) (Line 7 X .01) ** Union Township residents See special rate instructions	8	
9. Enter Total 1% Tax shown on W-2s** (Enclose W-2's - Copies ok)	9	
10. 2008 O estimated payments, O plus Out-of-State tax credit, O plus Philadelphia tax credit	10	
11. Add lines 9 and 10 TOTAL CREDITS	11	
12. If Line 8 is larger than line 11, enter unpaid balance DO NOT ROUND OFF (\$20.00 service charge will be added to all returned checks)	12	
13. If line 11 is larger than Line 8, enter refund due here (see instructions)	13	
14. Interest and penalty (see instructions)	14	
15. Pay balance due (line 12 plus line 14) DO NOT ROUND OFF	15	

Make Checks payable to "Berks EIT Bureau"

CHECK HERE IF PAYING BY CREDIT CARD (see instructions for details)

TOTAL AMOUNTS OF LESS THAN \$1.00 NEED NOT BE PAID. NOR WILL THEY BE REFUNDED

I DECLARE, UNDER PENALTIES PROVIDED BY LAW, THAT THIS RETURN HAS BEEN EXAMINED BY ME AND IS, TO THE BEST OF MY KNOWLEDGE, A COMPLETE AND ACCURATE RETURN.

Your signature

Spouse's signature

Date

Your phone number

Tax Preparer's Signature

If you have moved during the tax year, list the address(es) and month(s) below:

Address/City/State/Zip	Township/Boro	From	To

Pro-rated Tax Return: If you moved into or out of our taxing jurisdiction, you will be required to complete the following worksheet before preparing the tax form. Declare only those wages earned and tax withheld, while a Berks EIT area resident. Use only the **Berks EIT portion** of the worksheet below on lines 1 and 9 of reverse side.

Proration Worksheet Employer's Name / Self-employed Earnings	Berks EIT portion		Other collector portion	
	Total Wages	Tax Withheld	Total Wages	Tax Withheld
1.				
2.				
3.				
4.				

Philadelphia Tax Credit: One person's Philadelphia wage tax credit may not be used to offset his/her spouse's tax liability. Credit can only be taken for either the amount of tax paid to Philadelphia or the individual's tax liability, whichever is less. Use only the **Allowable Credit** of the worksheet below on line 10 of reverse side.

Employer's Name	Taxable Wage	Phila. Tax	Individual's 1% Liability	Allowable Credit
1.				
2.				
3.				

Out-of-State Credit: One person's Out-of-State tax credit may not be used to offset his/her spouse's tax liability. Credit can only be taken for the lesser of 1% of the wages, less any attributable unreimbursed expenses, and/or net profits taxed by another state or the unused (earned income portion) credit available from PA Schedule G. The overpayment in one state cannot be used to offset the underpayment from another state. Use only the **Allowable Credit** of the worksheet below on line 10 of the reverse side. **A copy of the applicable Schedule G(s) must be attached.**

Out-of-State Credit Name of Other State	BERKS EIT Taxable Wage	PA Schedule G Credit Available	1% of Individual's Out-of-State Wages	Allowable Credit
1.				
2.				

**BERKS EARNED INCOME TAX BUREAU
2008 TAXPAYER INSTRUCTIONS AND WORKSHEET
FOR FILING ASSISTANCE PLEASE CALL 610-372-8439**

WHO MUST FILE – Every individual who is a legal resident of the following School Districts, regardless of age, having earned income from Jan. 1 thru Dec. 31: Antietam, Brandywine Heights Area, Conrad Weiser Area, Daniel Boone Area, Exeter Township, Fleetwood Area, Governor Mifflin, Hamburg Area, Kutztown Area, Muhlenberg, Oley Valley, Schuylkill Valley, Tulpehocken Area, Wilson and Wyomissing Area. The return shall be filed with this Bureau by April 15, 2009, declaring all earned income. Part year residents SEE * BELOW. If no income was earned, **the tax return must be mailed back** indicating your status on line 7, i.e.: “Retired”, “Student”, “Disabled”, “Public Assistance”, etc. If you filed Federal Form 4868 Application for Extension, send us a copy along with your estimated payment by April 15, 2009.

**** Union Township residents see “Special Rate Instructions”.**

* Part-year Residents: Declare only the earnings and tax withheld while residing within our taxing jurisdiction.

Note: Non-taxable income (do not use) includes: social security benefits; pensions; alimony receipts; sickness or disability benefits from insurance; capital gains or losses; active duty military pay or bonuses; income from stocks or trusts; rent from “investment” ownership; death benefits; proceeds from life insurance policies; gifts and bequests; interest; dividends; public assistance; unemployment compensation; subchapter “S” net profits; gambling winnings; clergy housing allowance (declared on W2); and meals and lodging for your employer’s convenience.

2008 TAXPAYER WORKSHEET
(FOR TAXPAYERS RECORDS ONLY DO NOT FILE WORKSHEET)

(Do Not Round Off)

1	Earned Income from enclosed W-2s	1	
2	Less allowable unreimbursed employee business expenses from enclosed PA UE	2	-
3	Losses from business, farm, profession, etc.	3	-
4	Subtotal (line 1 minus line 2 minus line 3) not less than zero	4	=
5	Other Earned Income	5	+
6	Net profits from business, farm, profession, etc.	6	+
7	Total Earned Income (add lines 4, 5 & 6)	7	=
8	Total local income tax 1% (line 7 x .01) ** Union Township residents see Spec. Instructions	8	
9	Enter total 1% tax withheld as shown on W-2s	9	
10	Estimated payments Out-of-State credit Philadelphia tax credit	10	
11	Total credits (add line 9 and line 10)	11	
12	If line 8 is larger than line 11, enter unpaid balance	12	
13	If line 11 is larger than line 8, enter refund	13	
14	Interest and Penalty	14	
15	Pay balance due (line 12 plus line 14)	15	

(SEE REVERSE SIDE)

INSTRUCTIONS AND DEFINITIONS FOR FILING FINAL RETURN FOR LOCAL EARNED INCOME TAX
FOR FILING ASSISTANCE PLEASE CALL 610-372-8439

**** Special Rate Instructions for Union Township residents:**

Berks EIT Bureau is the local earned income tax collector for the Daniel Boone Area School District's portion only. This results in all Union Township residents being required to file two (2) local tax returns. One with Berks EIT, for only the school district's one half percent share of the tax; the other, for the municipal share must be filed with their collector, Berkheimer Assoc. When filing for the school district's share only, all instructions remain the same except when calculating tax and tax withheld. These are calculated at the one half percent rate. Form W2(s) that indicate 1% withheld, will be given credit for only half, not the full 1%.

FILING INSTRUCTIONS:

Prorated returns, Philadelphia Tax Credit, and Out-of-State Credit refer to worksheet on reverse side of tax return.

- Line 1 - **Earned Income from W-2(s) (both spouses):** All earned income (gross earnings) is taxable and is defined as income received for personal services rendered, irrespective of where such services are performed. Refer to Pennsylvania State Tax instructions for line 1 of Form PA-40. An exception is Clergy housing allowance which is not taxable for local earned income tax purposes.
- Line 2 - **Allowable Unreimbursed Employee Business Expenses:** Expenses as defined by the Commonwealth of Pennsylvania. All supporting documents, as required by PA UE-1 or UE-2 (example Federal Form 2106 for mileage) must accompany the original filing.
- Note:** Should the taxpayer omit the required expense deduction forms, or if the expense deduction forms are not fully completed, the expense deduction shall be systematically disallowed and denied without notification to the taxpayer.
- Line 3 - **Net Losses from non-passive income only.** Do not include losses from S-Corps; rents; and/or other investments. Losses can not be used to offset net profits. Losses may only be applied to the individual's wages. One person's loss can not offset his/her spouse's wage. Refer to *Aronson v City of Pittsburgh, 485A2nd890; Pa. CMWLTH. Court, 1985*. Guaranteed payments to partners are taxable as earned income.
- Line 5 - **Other Earned Income:** Tips Received; Director's Fees; Taxes Assumed by Employer; Stock Options (when not declared on W-2 as wage); Incentive Payments; Fellowship (When Compensation for Services); Compensation in the Form of Property (taxed on its Fair Market Value); Executor's Fees; Jury Duty Pay; Stipends; and various other employer paid fringe benefits (exclude premiums on excess Group Life Insurance). Enclose applicable 1099-MISC.
- Line 6 - **Net Profits:** Non-passive income only. Each business, profession, partnership, etc. must be reported separately. Guaranteed payments to partners are taxable as earned income.
- Line 9 - Do not include tax withheld by the City of Pittsburgh. You must pay our Bureau the tax due and apply to the City of Pittsburgh for a refund of the tax withheld in error.
Credit will be given up to 1% of wages taxed by a distressed municipality.
- Line 10 - **Taxes Paid to Other States or Philadelphia:** See reverse of tax form for worksheet and instructions.
- Line 13- Incomplete or inaccurate requests for refunds shall be adjusted without notification to the taxpayer.
- Line 14- **Interest and Penalty:** If you file after April 15, 2009 and owe tax, add interest of 6% per annum and a penalty of one half of 1% per month of Line 12. Failure to comply by the due date may result in additional cost collection fees. A copy of the Cost Collection Fees Schedule is available upon request.
- Line 15- **Balance Due:** Line 12 plus Line 14. Enclose check or money order, payable to "Berks E.I.T. Bureau", with this return if you owe \$1.00 and over.

CREDIT CARD PAYMENTS: You may elect to pay your tax balance due by credit card (VISA, MasterCard, American Express and Discover) through **Official Payments Corp.** It is a simple, safe, and convenient payment option. There is a fee charged by Official Payments Corp. for utilizing this method of paying any tax due. Payments must be made via a link through our website www.berkseit.com or by phone **1-800-272-9829**. If you select the phone payment procedure, the Jurisdiction Code is **4845**. At several points in the transaction process, you are informed of the amount that Official Payments Corp. is charging. When you use this service, two line items will appear on your credit card bill. One is for the amount paid to the Berks EIT Bureau for tax due and the other is for the fee charged by Official Payments Corp. If you have any questions about this method of payment, please contact our office. **NOTICE: YOU ARE STILL REQUIRED TO FILE YOUR LOCAL TAX RETURN WITH APPROPRIATE SUPPORTING DOCUMENTATION. Please check the payment by credit card box on the tax form and return envelope.**

TAXPAYER NOTICE: You are entitled to receive a written explanation of your rights with regard to the audit, enforcement, refund, and collection of local taxes collected by the Berks E.I.T. Bureau by calling the Bureau at 610-372-8439 during the hours of 8:00 A.M. to 5:00 P.M., Monday through Friday.