



Central Tax Bureau of PA, Inc.

2011 Earned Income Tax Return
Due April 16, 2012

E-FILE at
www.CentaxGroup.com

Please use this form only. Other forms will not be accepted.
Use only BLACK or BLUE ink.
Do not staple any items.

Name
Address
City
State
Zip

MUNICIPALITY: Center Township
SCHOOL DISTRICT: Central Valley School District
PSD: 04145
TAX RATE: 0.01000

- PART-YEAR RESIDENT: From / To
NAME, ADDRESS or SSN CHANGE: Please make corrections on this form.

DO NOT COMBINE INDIVIDUAL AND SPOUSE INFORMATION

INDIVIDUAL Use This Column

SPOUSE Use this Column

Home Phone

INDIVIDUAL NAME
LAST
FIRST
Social Security Number

SPOUSE NAME
LAST
FIRST
Spouse Social Security Number

- 1. Gross State Earnings. Enclose all W2s and 1099s
2. Allowable Business Expense. Enclose UE-1 or UE-2
3. Taxable Earnings. Line 1 - Line 2
4. Net Profit Business or Farm. Enclose appropriate schedule
5. Net Loss Business or Farm. Enclose appropriate schedule
6. Subtotal. Line 4 - Line 5. IF LESS THAN ZERO, ENTER ZERO
7. Total Earned Income and Net Profit. Line 3 + Line 6
8. Tax Liability. Line 7 times (x) tax rate of
9. Income Tax Withheld by Employer. From Enclosed W-2
10. Estimated Payments and Credits. Direct payments from you and credits from prior year
11. Miscellaneous Credits. Philadelphia Credit, Out of State Credit
12. Total Payments. Line 9 + Line 10
13. REFUND / CREDIT. Apply to Next Year, Apply to Spouse, Refund
14. TAX DUE. Fill in Line 8 - Line 12. (IF LESS THAN \$1.00 leave blank)
15. Interest and Penalty
16. TOTAL AMOUNT DUE. Line 14 + Line 15

Grid for individual tax calculations with columns for dollars and cents.

Grid for spouse tax calculations with columns for dollars and cents.

NO CASH ACCEPTED. MAKE CHECK PAYABLE TO CENTRAL TAX BUREAU

Individual Signature

Date

Spouse Signature

Date

Who Must File	Every resident who had taxable earned income or net profits during any part of the year must file a final tax return form, even if tax was fully withheld by your employer or if no additional tax is due. Part-year residents should indicate dates of residence. Spouses may file on the same form provided that separate columns are used. Merging of income/loss is not permitted. Failure to receive a tax form does not relieve the taxpayer of the responsibility to file a return and pay the tax.
When to File	This return must be received and/or postmarked on or before April 15. If April 15 falls on a Saturday or Sunday, the return is due on the next business day.
Line 1	Gross State Earnings—(include copies of Form W-2 and/or Form 1099)
Taxable Earnings	Earned Income includes gross wages; salaries; commissions; bonuses; tips; fees; vacation pay; honoraria; severance pay; incentive payments; supplemental wage plans; profit distributions; sick pay (other than third-party sick pay); housing allowance payments; taxes assumed by the employer for the employee; exercised stock options from employers; employer-reimbursed moving expenses; deferred income for pensions and annuities; and other forms of compensation provided by the employer.
Non-Taxable Earnings	Do not include the following: personal interest and dividend income; income from stocks; social security benefits; pensions; disability benefits; cafeteria plans; personal use of company auto; active military pay; third party sick pay; parsonage housing allowance payments; lottery winnings; death benefit payments; gifts or bequests; unemployment compensation; supplemental unemployment benefits (SUB); public assistance and income from trusts.
Line 2	Allowable Business Expenses that have not been reimbursed—(MUST include PA UE-1 or UE-2)
Allowable Expenses	Business related travel expenses, including commercial transportation, auto expenses (you may not deduct expenses for commuting to and from your place of employment); meals; lodging; tips; telephone calls; union dues; professional license fees; professional dues; small tools required for employment; uniforms and work clothing not suitable for everyday use; educational expenses that meet the express requirement of law or regulation for retaining your position. (Educational expenses for personal or self-improvement purposes are not deductible).
Line 3	Taxable Earnings—Line 1 minus Line 2
Line 4	Net Profit from Business or Farm— Including sole proprietorship, partnership, joint venture, LLC or other business entity; royalties, patents and fees. Net profits are calculated by subtracting the cost of goods sold and all ordinary expenses of doing business from the gross receipts. Rental income received from real estate or personal property and subject to reporting on PA Schedule C must be included in net profits. Taxable gains from the sale of business property shall be reported for earned income tax purposes on the year of the sale to the extent that they were created by depreciation deductions (tax benefit) previously deducted to determine net profits. Include Schedule C, D, E, F, K-1, PA 20-S. Where a seasonal salary has been taken for services rendered by the owner, sub-chapter S income is not taxable and should not be included in computing local tax liability. Where a shareholder renders services and does not receive a reasonable salary, distribution of S-Corporation profit to that shareholder should be considered compensation for services rendered.
Line 5	Net Loss from Business or Farm— a business loss cannot be offset against earned income/compensation from salaries and wages. A business loss can be offset against the profit earned in another business. Losses from sub-chapter S income cannot be offset against earned income or other net profit. Do not include corporate income or loss.
Line 6	Subtotal—Line 4 minus Line 5
Line 7	Total Earned Income—Line 3 plus Line 6
Line 8	Tax Liability—multiply Line 7 by tax rate
Line 9	Tax Withheld by Employer—from W-2 form
Line 10	Estimated Payments/Credits— include direct payments that you made over the year as well as authorized credits from prior years. Do not include amounts withheld by your employer.
Line 11	Miscellaneous Credit for Tax Paid to Other Jurisdictions— payments by residents of a tax on income to Philadelphia, or any U.S. state or political subdivision located outside of Pennsylvania can be credited against this tax. The credit may not exceed the local tax rate, and refunds will not be granted on excess. Include PA return (including Schedule G), foreign city or state return and W-2 and specify type of Miscellaneous Credit on the form. No credit is allowed for tax paid outside the United States.
Line 12	Total Payments—Line 9 plus Line 10 plus Line 11
Line 13	Credit/Refund— If Line 12 is greater than Line 8, you may request a credit to next year, a credit to your spouse, or a refund.
Line 14	Tax Due—Line 8 minus Line 12
Line 15	Penalty and Interest Charges— All returns filed after April 15 (or the first following business day if April 15 falls on a Saturday or Sunday) accrue penalty and interest charges at the rate of 1% per month. At least 85% of the earned income tax liability must have been met through quarterly payments to avoid penalty and interest charges on unpaid taxes. A late filing fee will be charged for any return received after the due date.
Line 16	Total Amount Due—Line 14 plus Line 15. Payment is not required if the amount on Line 16 is less than \$1.00. Cash payment is not accepted. By submitting payment by check, you are authorizing our company to convert your check into a one-time electronic debit from your account in the financial institution indicated on your check. If this option is exercised, the resulting electronic debit will be for the exact amount of your check. There will be a \$50.00 charge for checks returned by your bank for any reason. Please enclosed a stamped, self addressed envelope for a receipt.
IMPORTANT!	Signature is required. Returns must be signed and dated by the taxpayer(s) only. Improperly executed returns will be considered unfiled.

**PLEASE HAVE TAXPAYERS MAIL THEIR 2011 FINAL
RETURNS TO THE CORRECT ADDRESS THAT
PERTAINS TO THAT FINAL RETURN.**

**REFUNDS/CREDITS: CENTRAL TAX BUREAU
PO BOX 716
BRIDGEVILLE, PA 15017-0716**

**PAYMENTS: CENTRAL TAX BUREAU
PO BOX 670
BRIDGEVILLE, PA 15017-0670**

**ZEROS: CENTRAL TAX BUREAU
PO BOX 128
BRIDGEVILLE, PA 15017-0128**