

Return this form with supporting documentation attached to the back of the return by **April 17, 2018**. (Enclose payments, do not attach)

**CENTRE TAX AGENCY 2017 LOCAL EARNED INCOME TAX RETURN**

**PO BOX 437, STATE COLLEGE PA 16804-0437 Phone: (814) 278-4709**

Physical address: 243 S Allen St, State College PA 16801

Hours: 8 am - 5 pm (call for special hours during tax season)

CHECK HERE IF YOU MOVED DURING THIS TAX YEAR. PROVIDE EACH PHYSICAL ADDRESS FOR TAX YEAR.  
 \*\*\* FIRST COMPLETE THE PART-YEAR RESIDENT WORKSHEET IF YOU LIVED WITHIN MORE THAN ONE MUNICIPALITY. WORKSHEET LOCATED ON WEBSITE.

Dates	Physical Address [No PO Box, RR or RD] include temporary addresses
/ / to / /	
/ / to / /	
/ / to / /	

<b>Current Name and Address (if different please change)</b>	Electronic PIN:		
	Social Security #		

Resident PSD Code:

Amended Return

Non- Resident Return

**Non-resident return, see instructions, Line 6(a)**

**WWW.STATECOLLEGEPA.US FOR ELECTRONIC FILING**

Married couples may both file on this form, order of names is not pertinent. Tax calculations must be entered in separate columns. Taxpayers must provide verification of earned income/expense items as indicated below with this return.

If you had **NO EARNED INCOME** circle the reason why:

Taxpayer A		Taxpayer B	
Disabled Homemaker	Deceased Retired	Disabled Homemaker	Deceased Retired
Unemployed	Active Duty Military	Unemployed	Active Duty Military

	Taxpayer A		Taxpayer B	
	Round to the whole dollar	Round to the whole dollar	Round to the whole dollar	Round to the whole dollar
1. Earned Income/Compensation (Box 18 from W-2 form or amount from proration worksheet) (Attach W-2)	1	00	00	00
2. Less Allowable Business Expenses (Attach PA UE Forms)	2	00	00	00
3. TOTAL Earned Income & Compensation (Line 1 minus Line 2)	3	00	00	00
4. a. Net Effect of Profits From Business, Profession, Farm (Attach Documentation) <b>Loss = 0</b>	4a	00	00	00
b. Other Taxable Income (Attach Documentation)	4b	00	00	00
5. TOTAL Taxable Earned Income/Compensation & Net Profits (Line 3 plus Line 4a plus 4b.)	5	00	00	00
6. Calculation of Tax: a. Multiply Line 5 by proper tax rate (see reverse side) RATE: _____	6a	00	00	00
*** OR b. Insert calculated amount from proration worksheet	6b	00	00	00
7. Tax Credits: a. Tax Withheld by Employer (Box 19 of W-2, or amounts from worksheets)	7a	00	00	00
b. Quarterly Tax Payments (exclude any late charges paid)	7b	00	00	00
c. Prior Year Overpayment (unless refunded)	7c	00	00	00
d. Credit for tax paid to other states (Attach Sch G & required copies )	7d	00	00	00
e. TOTAL (Add Lines a, b, c & d)	7e	00	00	00
8. Overpayment (If Line 7e is greater than Line 6a or 6b-AMOUNTS \$1.00 OR LESS WILL NOT BE REFUNDED)		00	00	00
a. <input type="checkbox"/> Credit to Next Year <input type="checkbox"/> Credit to Spouse	8a	00	00	00
b. Refund <input type="checkbox"/> Paper Check <input type="checkbox"/> Direct Deposit	8b	00	00	00

**NO CREDIT OR REFUND WILL BE PROCESSED WITHOUT COMPLETE DOCUMENTATION**

Direct Deposit Information	Taxpayer A,	Checking or		
Name of Bank	Taxpayer B, Both	Savings Acct	ROUTING NO.	ACCOUNT NUMBER

9. Unpaid Tax Balance (If Line 7e is less than Line 6a or 6b enter amount due.)	9	00	00	00
a. Minus Credit Amount from Spouse	9a	00	00	00
10. Penalty (Line 9 minus 9a X number of months late X monthly rate of 1%) if taxes are paid after due date	10	00	00	00
11. Interest (Line 9 minus 9a X number of days late X daily rate of .000110) if taxes are paid after due date	11	00	00	00
12. LATE FEE: A \$25.00 fee for any return that is not filed or tax paid by the due date listed above will be assessed on each taxpayer. If an extension is filed with our office by the due date noted above, a late filing fee will be assessed after the due date on the extension.	12	00	00	00
13. TOTAL Payment Due with Return (Line 9 minus Line 9a plus Line 10, 11 & 12) <b>NO PAYMENTS OF \$1.00 OR LESS ARE REQUIRED</b>	13	00	00	00
14. If paying combined, enter amount enclosed. (A payment due & a credit balance may be combined).	14			

**SIGN YOUR RETURN. Under penalties of perjury I (we) have examined this return, and to the best of my (our) belief it is true, correct and complete. Has your state or federal income been changed as a result of an audit in the past 3 years? YES or NO**

Taxpayer A Signature	Date	Phone Number	Are you a student? Please circle: Full-time Part-Time No
Taxpayer B Signature	Date	Phone Number	Are you a student? Please circle: Full-time Part-Time No
Preparer's Name	Date	Phone Number	Signature of Preparer

**MULTIPLE W2 WORKSHEET, Round to the whole dollar**

EMPLOYER'S NAME	TAXPAYER A		TAXPAYER B	
	LOCAL GROSS WAGES	LOCAL TAXES WITHHELD	LOCAL GROSS WAGES	LOCAL TAX WITHHELD
1		00		00
2		00		00
3		00		00
4		00		00
5		00		00
6		00		00
<b>TOTAL (ENTER ON LINE 1) Enclose a Form W-2 for each employer.</b>		00		00

**NET EFFECT OF PROFITS (LOSSES) FROM BUSINESS, PROFESSION, FARM (FOLLOW PA GUIDELINES, PREFER PA SCHEDULES)**

DESCRIPTION	TAXPAYER A	TAXPAYER B
SCHEDULE C	00	00
SCHEDULE C	00	00
SCHEDULE C	00	00
SCHEDULE E (Royalties Taxable, Rental Income Non-taxable)	00	00
SCHEDULE E (Royalties Taxable, Rental Income Non-taxable)	00	00
SCHEDULE F	00	00
SCHEDULE F	00	00
SCHEDULE K-1 (PA S Corp Non-taxable)	00	00
SCHEDULE K-1 (PA S Corp Non-taxable)	00	00
Taxpayer A's Total Schedule Income cannot be netted against Taxpayer B's Total Schedule Income.		
Taxpayers must provide verification of earned income/expense items as indicated with this return.		
<b>Total (ENTER ON LINE 4A) IF NEGATIVE ENTER ZERO, ENCLOSE ALL SCHEDULES &amp; DOCUMENTATION</b>	<b>00</b>	<b>00</b>

**OTHER TAXABLE INCOME NOT INCLUDED ON A PA SCHEDULE**

DESCRIPTION	TAXPAYER A	TAXPAYER B
FORM 1099 (Interest and Dividend Income Non-taxable. See Instructions)	00	00
FORM 1099 (Interest and Dividend Income Non-taxable. See Instructions)	00	00
FORM 1099 (Interest and Dividend Income Non-taxable. See Instructions)	00	00
MISC EARNED INCOME (PATENTS, FEES, HONORARIA, ETC)	00	00
MISC EARNED INCOME (PATENTS, FEES, HONORARIA, ETC)	00	00
MISC EARNED INCOME (PATENTS, FEES, HONORARIA, ETC)	00	00
<b>TOTAL (ENTER ON LINE 4B) Attach a copy of Form 1099's and Misc documentation if available.</b>	<b>00</b>	<b>00</b>

**Centre Tax Agency  
Taxpayers Bill of Rights Notice**

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain municipal/school taxes. The written explanation is entitled *Taxpayers Bill of Rights Disclosure Statement*. Upon receiving a request from you, the tax office will give you a copy of the Disclosure Statement at no charge. You may request a copy in person, or by mailing a request in a separate envelope to the address indicated on the front of the return.

**TAX RATES AND PSD CODES FOR MUNICIPALITIES COLLECTED BY CENTRE TAX AGENCY**

BALD EAGLE AREA SD	PSD CODE	Resident/Non-resident rate	BELLEFONTE SD	PSD CODE	Resident/Non-resident rate	STATE COLLEGE SD	PSD CODE	Resident/Non-resident rate
BOGGS TWP	140101	2.55% 0.5%	BELLEFONTE BORO	140201	1.65% 1.0%	BENNER IND TWP	PSD 140401	1.45% 0.5%
BURNSIDE TWP	140102	2.55% 0.5%	BENNER TWP	140202	1.55% 0.5%	COLLEGE TWP	PSD 140402	1.45% 1.0%
HOWARD BORO	140103	2.55% 0.5%	MARION TWP	140203	1.55% 0.5%	FERGUSON TWP	PSD 140403	2.35% 1.0%
HOWARD TWP	140104	2.55% 0.5%	SPRING TWP	140204	1.55% 0.5%	HALFMOON TWP	PSD 140404	1.45% 0.5%
HUSTON TWP	140105	2.55% 0.5%	WALKER TWP	140205	1.55% 0.5%	HARRIS TWP	PSD 140405	1.45% 1.0%
MILESBERG BORO	140106	2.55% 0.5%	<b>PENNS VALLEY SD</b>			PATTON TWP	PSD 140406	1.45% 1.0%
PORT MATILDA BORO	140107	2.55% 0.0%	CENTRE HALL BORO	140301	1.80% 0.5%	STATE COLLEGE BORO	PSD 140407	2.25% 1.0%
SNOW SHOE BORO	140108	2.55% 1.0%	GREGG TWP	140302	1.80% 0.5%			
SNOW SHOE TWP	140109	2.55% 1.0%	HAINES TWP	140303	1.80% 0.5%			
UNION TWP	140110	2.55% 1.0%	MILES TWP	140304	1.80% 0.5%			
UNIONVILLE BORO	140111	2.55% 1.0%	MILLHEIM BORO	140305	1.80% 0.5%			
WORTH TWP	140112	2.55% 0.0%	PENN TWP	140306	1.80% 0.5%			
			POTTER TWP	140307	1.80% 0.5%			

CENTRE TAX AGENCY (CTA) – INDIVIDUAL EARNED INCOME & NET PROFITS TAX (EIT) RETURNS  
Frequently Asked Questions (FAQ)

\*\*\*\* REMINDER FOR 2017 TAX RETURNS \*\*\*\*

A late fee in the amount of \$25.00 was implemented in 2016. The return is your first notice, if you do not include the late fee with your return, the second notice will increase by an additional \$25.00. Additional fees will also be imposed for individuals that are making late payments, non-payments, requesting payment plans or failed to make quarterly self-payments that were required. A schedule of the collection fees can be found on our website. Returns are subject to late fees even if generic forms are used.

**Who needs to file an EIT Return?**

Any person who has earnings (or a loss) from self-employment or as an employee is required to file an EIT return. The return is required whether a refund is due, a balance is due, or if no payment or refund is due. Please see note in the section below “What should I do if I received a tax return in error?” for additional information.

**Can I file this return electronically?**

Using the Personal Identification Number (PIN) that appears on the face of your tax return, or by using your username and password if you registered for a permanent account, you can file your local tax return online using a free service called: eFiling. The eFiling link can be reached by visiting [www.statecollegepa.us](http://www.statecollegepa.us) [Services Tab] Tax eFiling option. There is a short-form for taxpayers with simple returns, a long form for those with complex filings, and a non-resident form option.

**How do I file if I have a post office box, rural route, or rural delivery?**

Taxpayers must include on the tax return their physical address since that is the key factor that determines which municipality and school district is entitled to receive the tax due. Returns filed with only a post office box are subject to audit and will not be considered a complete return until a physical address is provided. Incomplete returns may be subject to additional fees. Since there is a range of tax rates across Centre County, the tax office must enforce this requirement as part of Act 32 of 2008.

**Can I file with my spouse if the preprinted form has only my name listed?**

You may add your spouse to your form and file one tax return. Each of your earnings will be reflected in a separate column.

**What if I owe a payment but my spouse is receiving a refund?**

A taxpayer and spouse are permitted to offset a balance due with a refund.

**Why does the form have the cents columns filled in with zeros?**

Act 32 of 2008, the legislation that created the framework for one county-wide Earned Income Tax Officer, requires that tax returns now be filed rounded to the nearest whole dollar. For this reason, we have already completed the cents column with zeros.

**How do I file if I moved during the tax year?**

Act 32 intended to make filing a prorated return a simple task, so the Act created a routine that uses the total wages, allocated 1/12 per month, making it easier for taxpayers to prorate their wages. Please visit the CTA website at: [www.statecollegepa.us](http://www.statecollegepa.us) [Departments Tab] – Centre Tax Agency/Tax Services - to reach our Earned Income and Net Profits Tax listing of documents to download the part-year resident worksheet. You may also call or email the tax office and a form will be mailed, faxed, or emailed to you.

**What should I do if I received a tax return in error?**

Please call the tax office to explain why you believe that you should not be receiving the enclosed tax return or notify the tax office by returning the enclosed form along with your explanation.

**My employer withheld all of the tax due, do I need to file?**

Tax returns are required for all residents of Centre County who are employed. If the correct tax due was withheld, you will file a tax return with no balance due. If your employer withheld at a rate less than the correct withholding rate, you will owe a payment. Please alert your payroll department to correct its withholding rate tables to ensure that the correct tax due will be withheld for future tax years. Act 32 does require that the employer withhold at the correct tax rate.



Inclement weather?  
Please listen for building closings on day of event.

Open Houses have been scheduled to provide you with an opportunity to have your tax questions answered, pick up tax forms, or learn about eFiling (an electronic filing program that allows you to file your local Earned Income and Net Profits Tax Return electronically). You may attend any session at your convenience.

Bald Eagle Area (Saturday 02/10/2018 9:00 am to noon)

Boggs Township Community Center; 1290 Runville Road; Bellefonte PA 16823

Bellefonte Area (Wednesday, 02/14/2018 3:00 pm to 7:00 pm)

Centre County Library Bellefonte Branch; 200 N Allegheny St; Bellefonte, PA 16823

State College Area (Thursday 02/08/2018 3:00 pm to 7:00 pm)

State College Borough Municipal Building; 243 S Allen Street; Room112 State College PA 16801

Penns Valley Area (Saturday 02/17/2018 9:00 am to noon)

Old Gregg School Community & Recreation Center; 106 School Street; Spring Mills, PA 16875

## LOCAL EARNED INCOME TAX (EIT) RETURN LINE BY LINE INSTRUCTIONS

**Line 1** Report your total W-2 income/compensation. Submit one copy of all Form W-2(s) with your return. For full year residents use the worksheet on the back of the tax return. Carry the total(s) to this line on the tax return front. Part-year residents must complete the part-year resident worksheet found on the website or by requesting a form from our office. If there are no wages listed in the local wage box use the amount listed in the state wage box first, if none listed use amount listed in Medicare wage box.

**Line 2** Enter the amount of allowable business expenses by taking the total reported on a PA UE Form.

**Line 3** Subtract line 2 from line 1 and enter total here.

**Line 4 (a)** Complete the back side of the tax return to calculate the overall net effect of the other taxable income using PA Schedules. Net Losses may not be offset against Line 1 wages.

**(b)** Report other taxable income such as Form 1099 income and miscellaneous income that was not included on a PA Schedule. Include work or services performed which has not been included on line 1 or 4a. Do not include interest or dividends.

**Line 5** Add amounts from line 3, 4a and 4b and enter total here.

**Line 6 (a)** File a local EIT return for the municipality where legal tax home is declared. Use the correct resident tax rate from the chart on the back of the tax return.

If you have received a CTA tax return but have a legal tax home outside Centre County Tax Collection District which levies an EIT, please file with that municipality.

If tax home does not levy an EIT, your worksite can tax your earnings at a non-resident tax rate if one has been enacted. To be subject to filing a non-resident return using your worksite non-resident tax rate, you would be an individual that does not claim legal domicile with the municipality where you are employed and have no local filing requirement where you declare your legal tax home.

**(b)** If you moved between two different municipalities you are required to complete the Part-Year Resident Worksheet and enter the amount calculated here.

**Line 7 (a)** Enter the total local tax withheld as reported on Form W-2(s), box 19, the prorated share as calculated on your part-year resident worksheet and/or the calculated credit amount allowed if you worked in an area where the non-resident worksite tax rate exceeds your home resident tax rate (use the non-resident worksheet to determine the credit amount). This total should not include local income tax withheld and/or paid to the City of Philadelphia or states other than Pennsylvania. Do not include Local Services Tax withheld if it appears on your W-2(s).

**(b)** Quarterly Tax Payments - Include the total tax self-payments that you or your spouse made for the tax year. Exclude any late fees, penalties and interest paid.

**(c)** Prior Year Overpayment - Include any amount of credit that you have available from a prior year tax return filed with Centre Tax Agency. Do not include overpayments for prior years that were refunded to you.

**(d)** Credit for tax paid to other states – Credit amount is calculated by completing the local Schedule G that can be found on the website or by requesting a form from our office.

**(e)** Total - Line 7(e) Sum all credits that are available. The total credits will be compared to the total tax liability.

**Line 8** A taxpayer who has credits that are greater than the tax year liability can elect to have the excess credits refunded (8b), credited to a future tax year, credited to a spouse's balance due (8a), or split between a refund and credit. There is an additional fee if your refund check needs to be replaced or payment stopped.

**Line 9** The amount calculated as your balance due represents the unpaid balance of the tax liability. If the balance due is a \$1.00 or less, no payment is due. Please note that if your tax liability has resulted in an underpayment, you may be required to remit quarterly self-payments for future tax years. You may also be subject to additional fees for failure to make estimated quarterly payments.

**(a)** You may apply a credit from a spouse to offset your balance that is due.

**Line 10** Penalty is 1% per month or fraction of month during which the tax remains unpaid.

**Line 11** Interest is .000110 per day if paid after the due date. The interest rate for calendar year 2017 is 4% per annum.

**Line 12** Effective 2016 tax year: Tax returns will have a late fee added in the amount of \$25.00 for each individual return that is not filed or paid by the due date listed on the return. If an extension form is filed with our office by the due date the late filing fee will be assessed after the due date on the extension. Additional fees will also be imposed for each individual that is making late payments, non-payments, requesting payment plans or failed to make quarterly self-payments that were required. A schedule of the collection costs can be found on our website. The information regarding late fees provided in this section serves as the first notice of such fee. The fee for a second notice is an additional \$25.00.

**Line 13** Total payment due with return. Failure to remit the balance may result in penalty and interest and/or late fees. Make Checks Payable to: Centre Tax Agency. Please indicate on the check/money order the name of the taxpayer, tax year, and last four digits of the social security number.

**Line 14** If filing a combined return, enter amount enclosed. (A payment due & a credit balance may be combined.)