

RETURN MUST BE COMPLETED AND FILED BY ALL PERSONS SUBJECT TO THE TAX ON OR BEFORE APRIL 15TH

INSTRUCTIONS:

1. **Who Must File:** every person with earned income, regardless of whether tax is due or not, or if tax has been withheld by employer. A husband and wife may file on this form. However, tax calculations must be reported in separate columns.
2. To file this return just simply fill out the return numbers 1 thru 13 putting down the information that is requested. Be sure to attach all copies of W-2's and all applicable forms (i.e. Schedule C, F, E, K or PA-UEI)
3. You are not allowed to offset a loss from a business against Earned Income. However, you can offset a loss from one business against a profit from another business.
Income from an S Corporation is not taxable and a loss is not deductible.
4. If you require a receipt for payment, send a self-addressed stamped envelope along with your return.
5. **PART YEAR RESIDENTS OF DUNMORE MUST PROVIDE PROOF OF RESIDENCY.**
6. To know what income is taxable and what income is non-taxable, follow the regulations listed below.

TAXABLE INCOME (USE THESE ITEMS):

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| 1. Wages | 8. Net Profit of Business, Profession and other Activity (Submit Schedules) |
| 2. Salaries | 9. Taxes Assumed by the Employer |
| 3. Commissions | 10. Incentive Payments |
| 4. Bonuses | 11. Fellowship (When Compensation for Service) |
| 5. Drawing Accounts | 12. Tax Shelter Annuities |
| 6. Tips Received | |
| 7. Fees | |

NON-TAXABLE INCOME (DO NOT USE):

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| 1. Old Age Benefits | 8. Death Benefits |
| 2. Retirement Pay | 9. Proceeds of Life Insurance Policies |
| 3. Pension | 10. Gifts or Bequests |
| 4. Capital Gains/Losses | 11. Public Assistance or Employment Compensation |
| 5. Interest | |
| 6. Active Military Service Pay or Bonuses for Active Military Service | |
| 7. Income from Stocks, Trusts, and Rental of Dwellings Owned by Individuals Not Licensed (or conducting a business) as Realtors by the Commonwealth of PA | |