

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 14 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-DEI)
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 Unemployment 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 | |

*******THE DUNMORE BOROUGH/DUNMORE SCHOOL DISTRICT*******

WOULD LIKE TO ANNOUNCE THAT STARTING 2012 TAX YEAR, THE LOCAL EARNED INCOME TAX WILL BE COLLECTED AND ADMINISTERED BY BERKHEIMER ASSOCIATES.

DUE TO ACT 32 OF THE COLLECTION OF EARNED INCOME, 2011 WILL BE THE LAST FILING OF THE EARNED INCOME TAX WITH THE DUNMORE BOROUGH TAX OFFICE.