

YORK ADAMS TAX BUREAU

INSTRUCTIONS FOR COMPLETING FORM 214 (FILL IN AND AUTO CALCULATE)

SECTION 1:

If you moved during the tax year, enter the number of months you lived at each location, and enter each address where you lived. Please account for all twelve months. If you do not know the Bureau code, leave blank.

Next, fill in your name, current address, city, state and zip code. (Spouses may file on the same form but must report income in separate columns.) Select your municipality from the drop-down list above the address block. NOTE: The form will not calculate your tax liability correctly if do not select the correct municipality. If you are uncertain where you reside, call (717) 845-1584 (York County) or (717) 334-4000 (Adams County) and we will tell you which code to use.

When to use Schedule X: If you changed residences during the year and moved to a district with a different tax rate, you must use Schedule X on page 3 to calculate your tax due. Be sure to choose the correct tax rates at the bottom of Columns A and B.

SECTION 2:

Enter Taxpayer A's Social Security Number in Box A, and enter W-2 earnings, business expenses, 1099 or miscellaneous income (see Section 4), business profit or loss on the appropriate line in the column labeled "Taxpayer A". If you had multiple employers during the year, go to **SECTION 3** on the next page and enter your earnings information. The form will automatically total your wages and tax withheld, and will fill in the correct figures on the front of the form for you.

Quarterly Payments/Refund Transfer: If you made any quarterly payments during the year, or if you requested a transfer of a refund from a previous year, enter that figure in Line 10. The form will calculate your total tax liability (Line 8), refund due (Line 12) or payment due (Line 15). Taxpayer B's Social Security Number and earnings information should be entered exactly the same way under "Taxpayer B".

SECTION 4:

Itemize your 1099 or miscellaneous income in this section.

SECTION 5:

Record S-Corporation income in this section.

When you have completed the form, print it out, sign, date and send it, along with copies of all W-2's, 1099's or business schedules to the appropriate tax office for your county of residence (the addresses are at the top of the form). Tax payments may be made by credit card, personal check, cashier's check or money order. Be sure to mark the outside of your envelope "Payment Enclosed," "Refund Due" or "No Payment or Refund Due."

Complete and Return by April 15, 2009

BUREAU COPY

SECTION 1 COMPLETE THIS SECTION ONLY IF YOU MOVED DURING 2008 AND ACCOUNT FOR ALL 12 MONTHS

A	B	TIME PERIOD	# OF MONTHS	BUREAU CODE	RESIDENT ADDRESS - INCLUDE CITY, STATE AND ZIP CODE
		/ /08 TO / /08			
		/ /08 TO / /08			
		/ /08 TO / /08			
		/ /08 TO / /08			

CITY/BOROUGH/TOWNSHIP WHERE YOU PRESENTLY RESIDE

BUREAU CODE

SCHOOL DISTRICT

Name and Present Address

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THIS RETURN

SECTION 2

- W-2 Earnings. (ENCLOSE ALL LOCAL W-2 FORMS FOR EACH EMPLOYER)
- Less employee business expenses. (Enclose PA Schedule UE)
- Other taxable earned income. (Do not include interest, dividends or capital gains.) Complete Section 4 on back.
- Net loss from Business, Farm, or Profession (ENCLOSE ALL PA SCHEDULES C, F, G, I, J, RK-1, NRK-1)
*Report S Corp. loss on reverse side only.
- Total taxable earned income. (Not less than zero.)
- Net profit from Business, Farm, or Profession (ENCLOSE ALL PA SCHEDULES C, F, G, I, J, RK-1, NRK-1)
*Report S Corp. income on reverse side only.
- Total taxable earned income and net profit. (Add lines 5 & 6)
DO NOT ROUND FIGURES BELOW LINE 7.
- Total tax liability USE APPLICABLE TAX RATE FROM TAX TABLE ON INSTRUCTIONS OR TOTAL OF LINE 8 FROM SCHEDULE X OR SCHEDULE Z.
- Total local income tax withheld as per enclosed W-2's. DO NOT INCLUDE PHILADELPHIA TAX
- 2008 quarterly tax payments, plus out of state tax credit, plus 2007 tax overpayment transferred into 2008 tax year, plus Philadelphia tax paid.
- Add lines 9 and 10
- Refund due. (Line 11 minus line 8) IF LESS THAN \$1.00 ENTER ZERO
- Amount of refund to be transferred into 2009.
- Amount of refund to be transferred to spouse's 2008 tax due
- Tax balance due. (Line 8 minus line 11) IF LESS THAN \$1.00 ENTER ZERO
- Penalty after April 15, see instructions.
- Interest after April 15, see instructions.
- Total balance due. Add lines 15, 16 and 17. INCLUDE PAYMENT VOUCHER.

YOU MUST COMPLETE SSN

(A)	
(B)	

	TAXPAYER (A)	TAXPAYER (B)
1		
2	—	—
3		
4	—	—
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

I DECLARE UNDER PENALTIES PROVIDED BY LAW, THAT THIS RETURN IS TRUE, COMPLETE AND CORRECT. INCLUDE CHECK PAYABLE TO Y.A.T.B.

TOTAL DUE A+B \$

(A) SIGNATURE-TAXPAYER REQUIRED	DATE	OCCUPATION	EMAIL ADDRESS	DAYTIME TELEPHONE NO.
(B) SIGNATURE-TAXPAYER REQUIRED	DATE	OCCUPATION	EMAIL ADDRESS	DAYTIME TELEPHONE NO.
PAID PREPARER'S NAME, PLEASE PRINT		PAID PREPARER'S TELEPHONE NUMBER		A HUSBAND AND WIFE MAY BOTH FILE ON THIS FORM, HOWEVER, TAX CALCULATIONS MUST BE REPORTED IN SEPARATE COLUMNS, JOINT FILING (i.e. COMBINING INCOME, ETC.) IS NOT PERMITTED.

EMPLOYER'S NAME	DATE EMPLOYED	TAXPAYER A		TAXPAYER B	
		TAX WITHHELD	GROSS EARNED INCOME	TAX WITHHELD	GROSS EARNED INCOME
a.	/ / / /				
b.	/ / / /				
c.	/ / / /				
d.	/ / / /				
e.	/ / / /				
f.	/ / / /				
g.	/ / / /				
h.	/ / / /				
TOTAL. CARRY TO SECTION 2 LINES 1 & 9					

ENCLOSE A W-2 FORM FOR EACH EMPLOYER

CARRY TO LINE 9 ON FRONT SIDE

CARRY TO LINE 1 ON FRONT SIDE

CARRY TO LINE 9 ON FRONT SIDE

CARRY TO LINE 1 ON FRONT SIDE

SECTION 4 OTHER TAXABLE INCOME:

DO NOT REPORT CAPITAL GAINS OR DIVIDENDS, OR INTEREST ON SAVINGS OR INVESTMENTS.

RECEIVED FROM (PAYOR NAME)	DESCRIPTION OF WORK OR SERVICE PERFORMED, EX. TIPS, FEE, 1099 MISC INCOME. ENCLOSE A COPY.	AMOUNT TAXPAYER A	AMOUNT TAXPAYER B
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
TRANSFER SECTION 4 TOTALS TO LINE 3 ON FRONT OF TAX RETURN.		TOTALS	\$

SECTION 5 FOR AUDIT PURPOSES ONLY. DO NOT LIST ON FRONT OF TAX FORM.

PLEASE PROVIDE TOTAL S-CORPORATION INCOME	TAXPAYER A	TAXPAYER B
\$	\$	\$

IF YOUR TAX RATE CHANGED AND/OR YOU MOVED DURING 2008 COMPLETE SCHEDULE X TO DETERMINE THE CORRECT AMOUNT OF TAX DUE THIS BUREAU. REFERENCE THE TAX RATE SCHEDULE INCLUDED WITH THE INSTRUCTIONS. IF ANY QUESTIONS - CONTACT EITHER OFFICE.

TAXPAYER A

SCHEDULE X

	COLUMN A	COLUMN B	COLUMN C TOTALS
Column A: Number of months you resided at 1st address during 2008.			
Column B: Number of months you resided at 2nd address during 2008.			
1. W-2 earnings			
2. Less employee business expense			
3. Other taxable earned income			
4. Net loss from business, farm or profession			
5. Total taxable earned income			
6. Net profit from business, farm or profession			
7. Total taxable earned income and net profit (add lines 5 & 6)			
8. Tax Liability: Column A – Use applicable tax rate Column B – Use applicable tax rate			

Column C is the TOTAL of both columns A & B. Enter these figures in the corresponding lines on the front of the return. Complete lines 9 through 18 on the front of the return.

TAXPAYER B

SCHEDULE X

	COLUMN A	COLUMN B	COLUMN C TOTALS
Column A: Number of months you resided at 1st address during 2008.			
Column B: Number of months you resided at 2nd address during 2008.			
1. W-2 earnings			
2. Less employee business expense			
3. Other taxable earned income			
4. Net loss from business, farm or profession			
5. Total taxable earned income			
6. Net profit from business, farm or profession			
7. Total taxable earned income and net profit (add lines 5 & 6)			
8. Tax Liability: Column A Use applicable tax rate Column B Use applicable tax rate			

Column C is the TOTAL of both columns A & B. Enter these figures in the corresponding lines on the front of the return. Complete lines 9 through 18 on the front of the return.

York Adams Tax Bureau
Schedule Z Worksheet

NAME: _____

SSN: _____

- This Schedule Z is to be completed **ONLY** by taxpayers who lived in the Adams County municipalities of Carroll Valley Borough, Cumberland Township or Gettysburg Borough during all or any number of months from January 1, 2008 through December 31, 2008.
- When completing Schedule Z use only full months as follows: Your residence on the 15th of the month determines which taxing municipality and school district are entitled to the tax for that month. If you lived in another state or taxing authority during 2008, your tax liability for the York Adams Tax Bureau tax return will be based on your earnings only for those months you lived in the YATB area. Prorate your W-2 earnings, expenses, profit or loss according to the number of months in each column.
 - From **January 1, 2008 through June 30, 2008**, enter how many months you lived in Carroll Valley Borough, Cumberland Township or Gettysburg Borough: _____. (Enter here and at the top of Column (A) below).
 - From **July 1, 2008 through December 31, 2008**, enter how many months you lived in Carroll Valley Borough, Cumberland Township or Gettysburg Borough: _____. (Enter here and at the top of Column (B) below).
 - From **January 1, 2008 through December 31, 2008**, enter how many months you lived **OUTSIDE** of Carroll Valley Borough, Cumberland Township or Gettysburg Borough: _____. (Enter here and at the top of Column (C) below. **NOTE: If you lived outside of the YATB taxing area during 2008, you will need to file a second local tax return with other tax bureau where you resided for that time period. The total months of (A), (B) and (C) above MUST equal 12.**

	COLUMN A	COLUMN B	COLUMN C	TOTAL (Enter on Form 214)
Number of months from A, B and C above				
1. W-2 earnings				
2. Less employee business expense				
3. Other taxable earned income				
4. Net loss from business, farm or profession				
5. Total taxable earned income				
6. Net profit from business, farm or profession				
7. Total taxable earned income and net profit (add lines 5 & 6)				
8. Tax Liability: Column A – line 7 multiplied by the following rate: Carroll Valley Borough residents: 1.5% (.015) Cumberland Township residents: 1.7% (.017) Gettysburg Borough residents: 1.7% (.017) Column B – line 7 multiplied by the following rate: Carroll Valley Borough residents: 1% (.01) Cumberland Township residents: 1.2% (.012) Gettysburg Borough residents: 1.2% (.012) Column C – line 7 multiplied by the applicable tax rate for the municipality where you resided (see instructions).				

- The TOTAL Column** is the total of columns A, B & C. These figures are to be entered in the corresponding lines on Form #214, earned income tax return.
- Residents of **Straban and Tyrone Township** should file the full year's school district portion of their earned income tax with YATB (Refer to 2008, Form #214 instructions for the school district tax rate) and the municipal portion with their municipality's earned income tax collector.

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 - From **January 1, 2008 through December 31, 2008**, enter how many months you lived **OUTSIDE** of Carroll Valley Borough, Cumberland Township or Gettysburg Borough: _____. (Enter here and at the top of Column (C) below. **NOTE: If you lived outside of the YATB taxing area during 2008, you will need to file a second local tax return with other tax bureau where you resided for that time period. The total months of (A), (B) and (C) above MUST equal 12.**

	COLUMN A	COLUMN B	COLUMN C	TOTAL (Enter on Form 214)
Number of months from A, B and C above				
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- The TOTAL Column** is the total of columns A, B & C. These figures are to be entered in the corresponding lines on Form #214, earned income tax return.
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YORK ADAMS TAX BUREAU

1405 N. Duke St., PO Box 15627

York, PA 17405-0156

Phone (717) 845-1584

**FORM 214 PAYMENT VOUCHER
FOR TAX YEAR 2008**

Mail this portion to YATB

YORK ADAMS TAX BUREAU

900 Biglerville Rd., PO Box 4374

Gettysburg, PA 17325

Phone (717) 334-4000

(A)

(B)

SOCIAL SECURITY NUMBER (A)

- -

SOCIAL SECURITY NUMBER (B)

- -

AMOUNT PAID

\$ _____

AMOUNT PAID

\$ _____

Make check or money order payable to YATB

FORM 214-V (10-08)

Check here if paid by credit card _____

TOTAL PAYMENT \$ _____

TAXPAYER'S COPY

YORK ADAMS TAX BUREAU

TAXPAYER A

CHECK/MONEY ORDER NUMBER:

AMOUNT PAID

\$ _____

TAXPAYER B

CHECK/MONEY ORDER NUMBER:

AMOUNT PAID

\$ _____

CREDIT CARD CONFIRMATION # _____ **TOTAL PAYMENT** \$ _____

INSTRUCTIONS FOR COMPLETING PAYMENT VOUCHER:

- USE this Form 214-V if your YATB tax return shows that you owe income tax for tax year 2008. **DO NOT** use this form if your return shows that you do not owe any earned income tax.
- **VERIFY** your name(s) and fill in your Social Security Number(s) in the space(s) provided. **SSN must be provided for this form to be processed correctly.**
- **WRITE** the amount of your payment(s) in the space(s) provided.
- Carefully detach the top portion of your Form 214-V from this page.
- Make check or money order payable to "YATB."
- Place your payment and completed Form 214-V in the same envelope with your YATB Form 214 Earned Income Tax Return. Attach the address label "PAYMENT ENCLOSED" to the front of the return envelope.
- **DO NOT** use this Form 214-V to pay any other local or state tax liability. Your payment will be misapplied and you may be subject to penalty and interest.
- Retain this portion for your records.
- Your proper use of this form will greatly assist the YATB to process your payment in a timely fashion.