

**YORK ADAMS TAX BUREAU**

1405 N. Duke St., PO Box 15627  
 York, PA 17405-0156  
 Phone (717) 845-1584; Fax (717) 854-6376

**2009 INSTRUCTIONS**

**FOR FILING FORM 214**

Hours: Mon.- Fri. 8:00 AM – 4:00 PM

website: [www.yatb.com](http://www.yatb.com) email: [info@yatb.com](mailto:info@yatb.com)

**YORK ADAMS TAX BUREAU**

900 Biglerville Rd., PO Box 4374  
 Gettysburg, PA 17325  
 Phone (717) 334-4000; Fax (717) 337-2565

**NEW FOR TAX YEAR 2009**

**SCHEDULE LOSSES:** Under Act 32, which was passed in 2008, business schedule losses shall no longer offset W-2 wages. Beginning with the 2009 tax year, SCHEDULE LOSSES CAN ONLY OFFSET SCHEDULE PROFITS.

**PHILADELPHIA TAX CREDIT:** Philadelphia tax credit may only be applied against tax liability for earnings subject to the Philadelphia Wage Tax.

**RESIDENTS OF BERMUDIAN SPRINGS SCHOOL DISTRICT:** Effective July 1, 2009, the total tax rate increased to 1.7%. If you resided in Bermudian Springs SD for any part of 2009, please complete the enclosed Schedule M worksheet enclosed with your packet. If you lived in Bermudian Springs SD for all 12 months of 2009, your blended tax rate for figuring your 2009 tax liability is 1.35%.

**REMINDER:** This bureau is the collector for only the school district portion of earned income tax for residents of the following municipalities: Carroll Valley Borough; Cumberland Township; Gettysburg Borough; Straban Township; Tyrone Township. Residents of these municipalities should file the municipal portion of their earned income tax (0.5%) with their current collector.

The York Adams Tax Bureau collects the earned income/compensation tax and the net profits tax for the following school districts and municipalities. If you were a resident of any of the listed taxing authorities for all or any portion of the tax year, you are required to file a tax return with the Bureau, whether or not you had any income.

**TAX TABLE: TOTAL TAX RATE IS AS INDICATED BELOW**

NOTE: The \* symbol indications portions of these municipalities are in different school districts.

**ADAMS COUNTY**

|  |             |
|--|-------------|
| <b>Bermudian Springs School District</b> | <b>1.7%</b> |
| 0C5 East Berlin Borough                  |             |
| 0C6 Hamilton Township *                  |             |
| 0C2 Huntington Township                  |             |
| 0C4 Latimore Township                    |             |
| 0C1 Reading Township                     |             |
| 0C3 York Springs Borough                 |             |

|   |             |
|---|-------------|
| <b>Conewago Valley School District</b>        | <b>1.5%</b> |
| 100 Abbottstown Borough                       |             |
| 103 Berwick Township                          |             |
| 105 Bonneauville Borough *                    |             |
| 109 Conewago Township                         |             |
| 116 Hamilton Township *                       |             |
| 121 McSherrystown Borough                     |             |
| 125 Mt. Pleasant Township *                   |             |
| 127 New Oxford Borough                        |             |
| 128 Oxford Township                           |             |
| 129 Straban Township * (school tax rate 1.0%) |             |
| 131 Tyrone Township * (school tax rate 1.0%)  |             |

|   |             |
|---|-------------|
| <b>Fairfield Area School District</b>             | <b>1.5%</b> |
| 108 Carroll Valley Borough (school tax rate 1.0%) |             |
| 111 Fairfield Borough                             |             |
| 117 Hamiltonban Township                          |             |
| 119 Liberty Township                              |             |

|   |             |
|---|-------------|
| <b>Gettysburg Area School District</b>        | <b>1.7%</b> |
| 110 Cumberland Twp (school tax rate 1.2%)     |             |
| 112 Franklin Township                         |             |
| 113 Freedom Township                          |             |
| 115 Gettysburg Borough (school tax rate 1.2%) |             |
| 118 Highland Township                         |             |
| 124 Mt. Joy Township *                        |             |
| 130 Straban Township *(school tax rate 1.2%)  |             |

|   |           |
|---|-----------|
| <b>Littlestown Area School District</b> | <b>1%</b> |
| 106 Bonneauville Borough *              |           |
| 114 Germany Township                    |           |
| 120 Littlestown Borough                 |           |
| 123 Mt. Joy Township *                  |           |
| 126 Mt. Pleasant Township *             |           |
| 133 Union Township                      |           |

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| <b>Upper Adams School District</b>           | <b>1.6%</b> |
| 101 Arendtsville Borough                     |             |
| 102 Bendersville Borough                     |             |
| 104 Biglerville Borough                      |             |
| 107 Butler Township                          |             |
| 122 Menallen Township                        |             |
| 132 Tyrone Township * (school tax rate 1.1%) |             |

**YORK COUNTY**

|                                     |           |
|-------------------------------------|-----------|
| <b>Central York School District</b> | <b>1%</b> |
| 036 Manchester Township             |           |
| 080 North York Borough              |           |
| 019 Springettsbury Township *       |           |

|  |           |
|--|-----------|
| <b>Dallastown Area School District</b> | <b>1%</b> |
| 056 Dallastown Borough                 |           |
| 072 Jacobus Borough                    |           |
| 075 Loganville Borough                 |           |
| 047 Springfield Township               |           |
| 092 Yoe Borough                        |           |
| 054 York Township                      |           |

|                                   |             |
|-----------------------------------|-------------|
| <b>Dover Area School District</b> | <b>1.4%</b> |
| 059 Dover Borough                 |             |
| 024 Dover Township                |             |
| 050 Washington Township           |             |

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| <b>Eastern York School District</b> | <b>1%</b> |
| 060 East Prospect Borough           |           |
| 066 Hallam Borough                  |           |
| 031 Hellam Township                 |           |
| 035 Lower Windsor Township          |           |
| 091 Wrightsville Borough            |           |
| 093 Yorkana Borough                 |           |

|                                     |           |
|-------------------------------------|-----------|
| <b>Northeastern School District</b> | <b>1%</b> |
| 023 Conewago Township               |           |
| 026 East Manchester Township        |           |
| 076 Manchester Borough              |           |
| 077 Mount Wolf Borough              |           |
| 094 York Haven Borough              |           |

NOTE: We do not collect any portion of the tax for residents of Newberry Township.

|                                      |           |
|--------------------------------------|-----------|
| <b>Red Lion Area School District</b> | <b>1%</b> |
| 021 Chanceford Township              |           |
| 062 Felton Borough                   |           |
| 034 Lower Chanceford Township        |           |
| 041 North Hopewell Township          |           |
| 082 Red Lion Borough                 |           |
| 089 Windsor Borough                  |           |
| 053 Windsor Township                 |           |
| 090 Winterstown Borough              |           |

**YORK COUNTY (cont.)**

|  |           |
|--|-----------|
| <b>School District of the City of York</b> | <b>1%</b> |
| 001 City of York                           |           |

|                                      |           |
|--------------------------------------|-----------|
| <b>South Eastern School District</b> | <b>1%</b> |
| 055 Cross Roads Borough              |           |
| 057 Delta Borough                    |           |
| 025 East Hopewell Township           |           |
| 061 Fawn Grove Borough               |           |
| 028 Fawn Township                    |           |
| 032 Hopewell Township                |           |
| 043 Peach Bottom Township            |           |
| 086 Stewartstown Borough             |           |

|  |             |
|--|-------------|
| <b>Southern York Co. School District</b> | <b>1.3%</b> |
| 022 Codorus Township                     |             |
| 064 Glen Rock Borough                    |             |
| 078 New Freedom Borough                  |             |
| 081 Railroad Borough                     |             |
| 084 Shrewsbury Borough                   |             |
| 045 Shrewsbury Township                  |             |

|  |           |
|--|-----------|
| <b>Spring Grove Area School District</b> | <b>1%</b> |
| 030 Heidelberg Township                  |           |
| 033 Jackson Township                     |           |
| 073 Jefferson Borough                    |           |
| 079 New Salem Borough                    |           |
| 040 North Codorus Township               |           |
| 042 Paradise Township                    |           |
| 083 Seven Valleys Borough                |           |
| 085 Spring Grove Borough                 |           |

|                                       |           |
|---------------------------------------|-----------|
| <b>West York Area School District</b> | <b>1%</b> |
| 051 West Manchester Township          |           |
| 088 West York Borough                 |           |

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|--|--------------|
| <b>West Shore School District</b>  | <b>1.45%</b> |
| 074 Lewisberry Borough   |              |
| NOTE: We collect West Shore School Dist. tax for residents of Lewisberry Borough only. |              |

|                                      |           |
|--------------------------------------|-----------|
| <b>York Suburban School District</b> | <b>1%</b> |
| 048 Spring Garden Township           |           |
| 046 Springettsbury Township *        |           |

## **GENERAL INSTRUCTIONS FOR FILING 2009 EARNED INCOME/NET PROFITS TAX RETURN FORM**

Review these general instructions and follow the line-by-line instructions on the tax return. If you have any questions concerning the filing of your return, please contact the Bureau.

- These instructions are not intended to be all inclusive. Reference the complete Rules and Regulations on our website: [www.yatb.com](http://www.yatb.com).

**1. WHO MUST FILE:** LOCAL TAXING AUTHORITIES ORDINANCES AND RESOLUTIONS REQUIRE EACH RESIDENT WHO IS 16 YEARS OF AGE OR OLDER TO FILE A RETURN REPORTING ALL EARNED INCOME/COMPENSATION/NET PROFITS AND TO PAY ANY TAX DUE. A RETURN MUST BE FILED EVEN IF YOU HAVE NO EARNED INCOME. Gross earnings are taxable for the entire calendar year in which an individual turns 16 years of age. If you are retired or permanently disabled or on active duty military, indicate this on the tax form in the box labeled OCCUPATION, (include date of retirement, disability, etc.) and your name will be removed from our taxpayer file if you have no taxable income. **REMEMBER: IF YOU RECEIVED A TAX RETURN – IT MUST BE FILED WITH THIS BUREAU.** Failure to receive a tax return from the Bureau is not a basis for not filing. Additional tax return forms may be downloaded from our website [www.yatb.com](http://www.yatb.com) or by contacting the Bureau. **FAILURE TO PROPERLY FILE A RETURN MAY RESULT IN LEGAL ACTION.** Local taxing authorities' ordinances and resolutions are on file at this bureau.

**2. A RETURN MUST BE FILED EVEN IF:** (a) You were a college student during 2009; (b) Your legal domicile is within the Bureau's taxing jurisdiction, regardless of where you reside or were employed; (c) All the tax was withheld by your employer; (d) You received a tax return form and had no taxable income. If you had no taxable income, indicate **NONE** on line 8 of the tax return.

**3. PARTIAL YEAR RESIDENT:** If you were a resident or if your legal domicile was within our taxing jurisdiction for only a portion of 2009 you are required to file a tax return with this Bureau, listing the applicable portion of your earnings and net profits for the period you were a resident in our jurisdiction, **AND** also file a return with the tax collector for the municipality and school district in which you lived the balance of the year, the applicable portion of your earnings and net profits applicable for that portion of the year. Please use full months.

**4. ADDRESS CHANGES:** If your address has changed, complete SECTION 1 of FORM 214 to inform us of the number of months at each address during the tax year, as this information is used to properly distribute your tax to each applicable taxing authority. Use full months only.

**5. ACCURACY, COMPLETENESS AND SIGNATURE:** Accuracy and completeness are essential to avoid further communication and correspondence. Complete your return in its entirety. **YOU MUST SIGN YOUR RETURN OR IT WILL BE RETURNED AS INCOMPLETE.**

**6. PROOF OF EARNINGS:** All W-2's, 1099's and income and expense schedules must accompany each tax return. List each employer, the amount of earned income tax withheld and earned income in SECTION 3, on the back of the tax return.

**7. SUPPORTING SCHEDULES:** Use PA Schedules UE, C, F, G, RK-1, NRK-1 to complete Form 214 calculations. Federal schedules are no longer acceptable unless necessary to document the PA Schedule figures.

**8. MULTIPLE OR DUPLICATE TAX RETURNS:** If you receive more than one tax return, use the return with the correct Social Security Number. Return all tax returns in the same envelope, with the duplicate form marked "Duplicate of SSN \_\_\_-\_\_-\_\_\_\_". **DO NOT DESTROY A TAX FORM** as we will not know an error has been made.

**9. DUE DATE:** Tax returns must be filed and any tax due paid by April 15, 2010. If your Federal or PA State tax return has been audited and adjustments made which affect the earned income tax, an amended tax return must be filed with this Bureau within 30 days.

**10. REFUNDS:** Overpayments of \$1.00 or more will be refunded by the Bureau. Refunds totaling \$10.00 or more must be reported by us to the Internal Revenue Service. Refund checks of less than \$10.00 will not be reissued if not cashed within six months.

**11. REMITTANCE:** Make check or money order payable to "YATB." Use the enclosed return envelope to forward your remittance, payment voucher, tax return, W-2's, 1099 and/or Schedules. Your cancelled check or money order is your receipt. Do not send cash. If your tax balance due is less than \$1.00, payment need not be remitted, but the tax return must be filed.

**12. CREDIT CARD OPTION:** You may elect to pay by VISA, MasterCard, American Express or Discover Card through Official Payments Corp. by going to our website, [www.yatb.com](http://www.yatb.com), or by phone **1-800-272-9829**. If you choose the phone option, you will be asked for a Jurisdiction Code which is **4835**. For tax type select "Earned Income Tax Form 214." There is a convenience fee charged by Official Payments Corp. for this service.

**13. PENALTY:** Payable at a rate of ½% (.005) per month or any portion of a month that the earned income tax remains unpaid after the April 15 due date. (Example: \$ tax due x .005 x # of months = penalty)

**14. INTEREST:** Payable at a rate of 6% (.06) per annum of the unpaid tax after the due date. (Example: .000167 x # of days after 4/15/10)

**15. PHILADELPHIA TAX CREDIT:** You may take credit up to your applicable tax rate multiplied by the earnings subject to Philadelphia Wage Tax, provided you send evidence of payment. You may not apply the excess Philadelphia tax payment against tax liability for earnings not subject to the Philadelphia Wage Tax. Enter credit amount on line 12 of your local tax return.

**16. OUT OF STATE RESIDENTS:** Must file and pay tax if you were employed within a municipality which is located in this Bureau's tax collection area. See list of municipalities on front of instructions.

**17. OUT OF STATE EARNINGS:** If you had earnings in any other state and paid state tax on earnings there, you may take as a credit against the earned income tax due here the balance (of the applicable tax due here on only those wages earned in another state) which remains unused after first applying the taxes paid to the other state against your PA state income tax. COPIES OF YOUR OUT OF STATE TAX RETURN, YOUR PA STATE TAX RETURN AND A PA SCH. G ARE REQUIRED. Enter credit amount on line 12 of your local tax return.

**18. RECIPROCAL AGREEMENTS:** Virginia, Maryland, Ohio, West Virginia, New Jersey and Indiana have entered into reciprocal state income tax agreements with Pennsylvania. This means that a resident of these states pays the state income tax only to the state wherein he/she resides. Therefore you may not use income tax paid to any of these states as credit against the earned income tax.

**19. SHARED INFORMATION:** This Bureau acquires and utilizes PA Dept. of Revenue individual income tax information to compare with your earned income and net profits reported to this Bureau.

**20. YOU MAY DOWNLOAD ALL QUARTERLY AND ANNUAL FORMS AND REFERENCE THE COMPLETE RULES AND REGULATIONS ON OUR WEBSITE:** [WWW.YATB.COM](http://WWW.YATB.COM).

**21. EXTENSIONS:** AN APPLICATION FORM FOR AN EXTENSION TO FILE YOUR EARNED INCOME TAX FORM 214 MAY BE OBTAINED BY TELEPHONE, FAX OR FROM OUR WEBSITE. A COPY OF THE FEDERAL EXTENSION FORM MAY ALSO BE USED. **NOTE:** ALL TAX DUE MUST BE PAID BY THE APRIL 15 DEADLINE. **THERE IS NO EXTENSION FOR PAYMENT OF TAX DUE.**

**22. QUARTERLY DECLARATION FORM ES-77:** IN ADDITION TO THE FORM 214 ANNUAL TAX RETURN, ALL TAXPAYERS WHO ARE EITHER SELF-EMPLOYED OR WHOSE EMPLOYER DOES NOT WITHHOLD SUFFICIENT LOCAL TAX FROM THEIR EARNED INCOME TO COVER THEIR TAX LIABILITY, AND WHO ANTICIPATE EARNING AT LEAST \$10,000.00 ANNUALLY FROM WHICH THEY HAVE NO LOCAL TAX WITHHELD ARE **REQUIRED** TO FILE THE QUARTERLY DECLARATION OF ESTIMATED EARNED INCOME TAX FORMS (FORM ES-77) AND PAY ANY TAX DUE ON A QUARTERLY BASIS.

**23. TAXABLE INCOME ITEMS:** Salaries, Wages, Bonuses, Commissions, Back Pay, Severance Pay, Tips and Allocated Tips, Gratuities, Fees (includes, but not limited to, Directors Fees, Executor's/Administrator's/Probate Fees), Overtime Pay, Incentive Payments, Early Retirement Incentive Payments, Reserve and National Guard Inactive Duty Pay, Stand-By Pay, Golden Parachute Payments, Clergy Pay, Sick Pay/Disability Pay (Only if continuation of Regular Wages), Retroactive Wage Increases, Salary Advances, Mortgage Assistance (in lieu of other compensation), Moving Expense Reimbursement (If not required by your employer/or any excess of allowable expense), Scholarships/Fellowships (May be taxable or non-taxable), Prizes/Awards (May be taxable or non-taxable), Stipend (May be taxable or non-taxable), Stock Bonus Plans, Taxes assumed by the Employer on behalf of the Employee, Cafeteria Plans (Taxable portion: Any Benefits other than Health Care), Deferred Compensation Plans, Lump Sum Distributions (Pre-retirement – Only that portion not already taxed – if not rolled into another retirement plan), Deceased Taxpayers Wages or Earnings, Dependent Care Assistance, Non-cash payment for services rendered, Non-compete agreements, Non-qualified Deferred Compensation Plans (When distribution is received), Any earned income/net profit received the year in which taxpayer became deceased, Net Profits \* (see Net Profits below).

**24. NON-TAXABLE ITEMS:** Active Duty Military Pay, Cafeteria Plans (Health Care Portion Only), Clergy Housing, Personal Use of Company Vehicle, Gambling/Lottery Winnings, Group Term Life Insurance, Jury Duty Pay, Investment Income (Including PA S-Corporations), Rental Income (On Schedule E), Retirement Benefits (after retirement), Sick Pay (Third Party), Short Term/Long Term Disability (Third Party), Social Security Benefits, Strike Benefits, Worker's Compensation Benefits, Unemployment Compensation.

**25. ALLOWABLE EXPENSES:** Unreimbursed Business Expenses, as determined by the PA Dept. of Revenue regulations and rulings, shall be allowed as deductions against Earned Income. The PA Schedule UE form(s) showing allowed expenses must accompany the Local Income Tax Return. **NOTE: Complete proper supporting documentation is required or the expenses will be denied without further notification.**

**26. UNALLOWED DEDUCTIONS:** Include, but are not limited to, Alimony; Babysitting/child care; Books/Magazines; Casualty & theft losses; Charitable Contributions; Clothing suitable for everyday use; Commuting & travel to and from work, between jobs, classes or military reserves; Dues or fees to clubs; Employment fees; Interest; Laundry and Dry Cleaning; Life insurance; Vehicle license fees; Federal form 1040 itemized deductions or tax credits; Tools for home use; Deferred compensation plan contributions by employee; Simplified employee pension plan (SEP); Educational expenses to qualify for employment, a new occupation, trade or business; Federal, state or local income taxes; Gift, estate, inheritance or personal taxes; Medical or dental expenses; Office at home for the convenience of the employee; Personal and family expenses. S-corp. loss or out-of-state credit due to S-corp. taxation cannot be a deduction or offset. One person's loss may not be deducted from the spouse's earnings or profit.

**27. NET PROFITS:** Effective with tax year 2009, pursuant to PA Act 32, business losses cannot be used to offset earned income. A loss from one business, however, can be used to offset net profits from another business.

**28. REMITTANCE ADDRESSES:** Please apply the correct label to your return envelope. Separate post office boxes are used to speed the processing of returns. The labels are found on the back of the reply envelope. For **York County residents**, payment returns should be sent to PO Box 15627; No Payment/No Refund Due, PO Box 15628; Refund Due, Po Box 15629. **Adams County residents** use the following post office boxes: Payment Due, PO Box 4374; No Payment/No Refund Due, PO Box 4344; Refund Due, PO Box 4343.

**IMPORTANT: LOCAL TAX OFFICERS RETAIN THE RIGHT TO VERIFY/AUDIT ALL AMOUNTS REPORTED ON TAX RETURNS.**

**TAXPAYER NOTICE: YOU ARE ENTITLED TO RECEIVE A WRITTEN EXPLANATION OF YOUR RIGHTS WITH REGARD TO THE ASSESSMENT, AUDIT, DETERMINATION, REVIEW, APPEAL, ENFORCEMENT, REFUND AND COLLECTION OF LOCAL TAXES BY CONTACTING THE YORK ADAMS TAX BUREAU AT EITHER LOCATION.**