

**EARNED INCOME TAX RETURN FOR  
BOROUGH OF BELLEFONTE AND BELLEFONTE AREA SCHOOL DISTRICT  
FOR PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007**

**Hours:** 8:00 a.m. to 4:30 p.m.  
Monday through Friday

**Phone:** 814-353-2314 or 355-1501 X 17

**Fax:** 814-353-2315

This return, along with payment due, must be filed with Bellefonte Borough EIT Office, 236 W. Lamb Street, Bellefonte, PA 16823 on or before April 15, 2008\*. All residents who had earned income must file a return even if the tax has been withheld by the employer. Make checks payable to Bellefonte Borough EIT. \*Extension forms available at the Borough Office. If filing for an extension, estimated payment of tax is due April 15, 2008.

**If you moved or married, please notify your collector so that your records can be corrected**

Taxpayer 1 \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone No. \_\_\_\_\_

Taxpayer 2 \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone No. \_\_\_\_\_

Current Street Address: \_\_\_\_\_

Current Mailing Address (if different from your physical residence) \_\_\_\_\_

Former Address (if you moved during the tax year 2007) \_\_\_\_\_ Date Moved in 2007 \_\_\_\_\_

Persons residing in more than one municipality during the tax year must provide a year-to-date paycheck stub to show gross earnings received during residency in the borough.

1. Enter on this line your total gross earned income as indicated for LOCAL (Box 18) or STATE (Box 16) wages on your W2 form. **DO NOT INCLUDE UNEARNED INCOME. DO NOT INCLUDE CAPITAL GAINS OR DEDUCT CAPITAL LOSS.**

TAX PAYER 1-EMPLOYER	ADDRESS	Taxpayer 1 AMOUNT	Taxpayer 2 AMOUNT
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
TAXPAYER 2-EMPLOYER			\$ _____
_____			\$ _____

2. LESS ALLOWABLE EMPLOYEE BUSINESS EXPENSES (Must attach PA UE forms to be eligible for deduction) . \$ \_\_\_\_\_ \$ \_\_\_\_\_
3. (LINE 1 MINUS LINE 2) = TOTAL EARNED INCOME \$ \_\_\_\_\_ \$ \_\_\_\_\_
4. NET GAIN FROM BUSINESS OR PROFESSION AS SHOWN (ON STATE INCOME TAX RETURN) (Attach PA Sch. C, PA, K-1, E, F) (LOSS = 0) (See instruction #5) . . . . . \$ \_\_\_\_\_ \$ \_\_\_\_\_
5. INCOME FROM PARTNERSHIPS AND OTHER SOURCES AS SHOWN ON STATE INCOME TAX RETURN. (Attach documentation) Name and Address of Partnership \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
- Other Sources (State Nature) Attach Form to Verify (Ex. 1099) \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
6. TOTAL-INCOME SUBJECT TO TAX (add lines 3, 4, and 5) . . . . . \$ \_\_\_\_\_ \$ \_\_\_\_\_
7. 1.65% OF ITEM NO. 6 (.0165 X LINE 6) . . . . . \$ \_\_\_\_\_ \$ \_\_\_\_\_
8. LESS: PAYMENTS OF 2007 EARNED INCOME TAX  
(A) By withholding from Wages (See Box 19 of W-2) (Taxpayer 1) \$ \_\_\_\_\_ (Taxpayer 2) \$ \_\_\_\_\_  
(B) By 2007 Estimated Tax Payments (Taxpayer 1) \$ \_\_\_\_\_ (Taxpayer 2) \$ \_\_\_\_\_
9. BALANCE DUE . . . . . \$ \_\_\_\_\_ \$ \_\_\_\_\_
10. OVERPAYMENT  Check box to apply to 2008 Tax  Donate to Borough Parks Maintenance Fund. . . . . \$ \_\_\_\_\_ \$ \_\_\_\_\_  
No payment/refund of less than \$2.00 is required.

ATTACH W-2'S HERE

I/we declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by the above and to the best of my/our knowledge and belief is a true, correct, and complete return. I/we further declare that this return includes all taxable income required to be reported by the above listed Earned Income Tax Ordinances to the extent that the same was reported to the Federal Government. **A FINE WILL BE IMPOSED FOR EACH YEAR THAT YOU DO NOT REPORT.**

Date \_\_\_\_\_, 20\_\_\_\_ Taxpayer 1 \_\_\_\_\_

RETURN ORIGINAL (WHITE) COPY - KEEP OTHER COPY FOR YOUR RECORDS W-2 FORM MUST BE ATTACHED TO OUR COPY OF YOUR RETURN. Taxpayer 2 \_\_\_\_\_

Additional copies of this form may be downloaded at www.basd.net Tax Preparer Name & Tel. #, if other than taxpayer's \_\_\_\_\_

2007

## INSTRUCTIONS FOR BELLEFONTE AREA EARNED INCOME TAX RETURN

Bellefonte Borough Office, 236 West Lamb Street, Bellefonte, Pennsylvania 16823 - Phone 353-2314 or 355-1501, X 17  
Benner Township, Bellefonte Area Schools, E.I.T., 318 N. Allegheny Street, Bellefonte, PA 16823-1613 - Phone 355-4814, X 3014  
Marion Township, Bellefonte Area Schools, E.I.T., 318 N. Allegheny Street, Bellefonte, PA 16823-1613 - Phone 355-4814, X 3014  
Spring Township, Spring Township Supervisors, 1309 Blanchard Street, Bellefonte, PA 16823 - Phone 355-1309, X 7  
Walker Township, Leah J. Burd, 816 Nittany Valley Drive, Bellefonte, PA 16823 - Phone 383-2859, X3

### WHO MUST FILE

1. All residents of the above listed areas who have received compensation for personal services, net profits from businesses, professions or other activities earned or received after January 1, 2007 whether such activities are carried on within or without the above listed areas. If no income was earned this form must be returned stating "RETIRED" "NO INCOME" etc.

2. All non-residents of the above listed areas must file a return of compensation for personal services, net profits of business, professions or other activities earned after January 1, 2007 from sources within the above areas.

### WHEN TO FILE

This return must be filed on or before April 15, 2008.

### WHERE TO FILE AND TO PAY YOUR TAX

The address of the Municipality in which you reside.

### WHAT IS THE EARNED INCOME TAX RATE

For the period January 1, 2007 to December 31, 2007 the rate is 1.65% for Bellefonte Borough Residents.

### WHAT IS SUBJECT TO TAX

The ordinances provide for the imposition of the tax on the following classes of income:

1. All compensation for personal services earned by residents of the above areas irrespective of other place or places where such services are performed.

2. All compensation for personal services earned by non-residents of the above areas for work done or services performed in the above areas, providing there is no tax levied in the place of residence.

3. On net profits of businesses, professions, or other activities earned by residents of the above areas whether such activities are conducted within or without the areas.

4. On the net profits of businesses, professions, or activities earned by non-residents of the above areas to the extent that such income is derived from activities conducted in those areas, providing no Earned Income Tax has been levied in the place of residence.

5. NET LOSSES FROM ONE BUSINESS OR PROFESSION MAY BE APPLIED TO REDUCE NET PROFITS FROM OTHER BUSINESS OR PROFESSION BUT MAY NOT BE APPLIED AGAINST EARNED INCOME.

### WHAT INCOME IS EXCLUDED FROM TAX

Since the Earned Income Tax imposed by these areas applies only to compensation for services, net profits from businesses, professions, it follows that other types of income are excluded from the computation of income subject to tax. Examples of Excluded Classes of Income are:

Income from investment rents  
Income from pensions and annuities  
Income from interest and dividends  
Profits from casual exchanges or sales of property  
Proceeds of life insurance  
Value of property acquired by inheritance or gift  
Veterans Administration allotments for subsistence or disabilities  
Social Security, Unemployment Compensation and Worker's Compensation Benefits  
Damages for personal injuries  
Board and lodging furnished for the convenience of the employer.  
Active duty pay - outside PA only

### PENALTIES

ANY PERSON FAILING, NEGLECTING, OR REFUSING TO FILE A RETURN IN CONFORMITY WITH THE PROVISIONS OF THE ORDINANCES (WITHIN THEIR MUNICIPALITY) SHALL BE LIABLE TO A FINE OF \$500.00 AND OTHER PENALTIES IMPOSED IN THEIR AREA FOR EACH AND EVERY OFFENSE.

ALL TAXES IMPOSED BY THESE ORDINANCES REMAINING UNPAID AFTER THEY HAVE BECOME DUE SHALL INCLUDE INTEREST AT THE RATE OF 6% PER ANNUM PLUS ADDITIONAL PENALTIES OF 1/2 OF 1% OF THE AMOUNT OF UNPAID TAXES FOR EACH MONTH OR FRACTION OF A MONTH THAT THE SAID TAX REMAINS UNPAID.

These instructions are designed to help you understand and fill out the Earned Income Tax Return for the period of January 1, 2007 to December 31, 2007. Additional information may be obtained from the Earned Income Tax Collectors.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund, and collection of local taxes by calling Bellefonte Borough at 353-2314 during the hours of 8:00 AM - 4:30 PM.