

INSTRUCTIONS FOR FINAL RETURN FORM EIT-F

1. GROSS WAGES - Include all wages, salaries, tips, bonuses, commissions, and other compensation received for services rendered and/or activities performed whether received in cash, property, stock options, property usage, excess expense reimbursement, etc. (Attach W-2 Forms or 1099 Forms).
2. NET PROFIT - Net Profits from a business, profession, farm, rental income, royalties, partnership, or joint venture income. (Attach Federal Schedule C, E, F, K1 (1065), Other).
3. NET LOSS - May be deducted from Net Income of another business; however, they may not be deducted from compensation received from an employer. (Attach Federal Schedule C, E, F, K1 (1065), Other).
4. ALLOWABLE EMPLOYEE BUSINESS EXPENSE - Normal and necessary business expenditures may be deducted to the extent that they are not reimbursed by the employer or business and appropriate state and federal forms are attached to support same. (Attach PA Form UE, Federal Form 2106, 3903, Other.)
5. The publication "Earned Income and Net Profits Rules and Regulations" is available to the public at the Tax Office.
6. PENALTY AND INTEREST CHARGES - All returns filed after April 15 will be assessed penalty and interest charges at the rate of 1% per month or fractional month thereof.
7. INFORMATION ONLY - Current tax rates in effect are:

Penn Hills School District	.5%
Municipality of Penn Hills	1.25%
Combined Tax Rate	1.75%
8. A taxpayer whose earned income and net profits for any current year is less than \$2,000 is exempted from paying the tax and also exempted from filing a final return.
9. The School District Tax Office phone numbers are: (412) 793-7063 & (412) 793-7182.
10. All taxpayers are required to meet 75% of their total tax liability through quarterly tax payments. Failure to make the required quarterly statements shall be subject to penalty and interest. Interest shall be charged at the rate of one percent per month on unpaid tax.
11. The Tax Office hours are:
9:00 a.m. - 4:00 p.m. (Monday thru Friday)
12. Pay School District taxes using this form. Office is located at:

309 Collins Drive
Pittsburgh, PA 15235

TAXABLE:

BENEFIT PAYMENTS	SALARIES
BONUSES	STOCK OPTIONS
COMMISSIONS	JURY DUTY
ESTATES	WAGES
FARM INCOME	TRUSTS
TIPS	FELLOWSHIPS
FEES	GRANTS
NATIONAL GUARD	INCENTIVE PROGRAMS
NET PROFIT	MILITARY RESERVE
RENTAL INCOME	STIPENDS
ROYALTIES	

NON-TAXABLE:

CAPITAL GAINS	SOCIAL SECURITY
DEATH BENEFITS	STOCKS
DIVIDENDS	UNEMPLOYMENT
MILITARY ACTIVE	SUB-PAY
LOTTERY WINNINGS	PENSION
WORKMEN'S COMPENSATION	GIFTS
RETIREMENT/PENSIONS	INTEREST
S CORPORATION	WELFARE