



Earned Income Tax Administrator  
50 North Seventh Street, Bangor PA 18013

## EARNED INCOME TAX QUESTIONNAIRE

Please complete the reverse side of this form. Detach at perforation and return top portion to Berkheimer within ten (10) days.

To comply with Act 511 and its Amendments, and the Local Tax Resolutions or Ordinances, this questionnaire is necessary and must be answered fully by all residents.

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 Berkheimer at 610-599-3139, during the hours of 9:00 AM through 4:30 PM, Monday through Friday.

Name  
Address  
City  
State  
&  
Zip

Resident Municipality:

Tax Rate:

Please detach and return top portion to Berkheimer

Dear Taxpayer,

We recently received information indicating that you reside in a school district and/or municipality in which an earned income tax has been levied on wages, commissions, net profits, etc. Berkheimer is the appointed earned income tax officer under the authority of the Local Tax Enabling Act (LTEA), commonly referred to as "Act 511". Act 511 is the current state law providing all Pennsylvania municipalities, except Philadelphia, with the right to impose the earned income tax.

Founded in 1946 in Bangor, Pennsylvania, Berkheimer is Pennsylvania's largest independent tax collection agency, maintaining several offices throughout the state. Over 1,100 municipalities and school districts process their tax records and payments through Berkheimer .

As the appointed Earned Income Tax collector, we are charged with the duty of administering the school district's and/or municipality's taxes. This includes collecting the tax, establishing rules and regulations to fairly enforce such tax, and creating accurate tax records and accounts for each taxpayer.

The reverse side of this letter contains an earned income tax questionnaire, which is to be completed and returned within ten (10) days. A completed questionnaire will fulfill your registration requirements under the earned income tax rules and regulations, and provide us with accurate tax rolls. More importantly, this information will ensure that your tax dollars are sent to your home taxing jurisdiction. *All residents eighteen (18) years of age or over must complete this questionnaire regardless of employment status* (unemployed, retired, college student, military personnel, homemaker). Please include a list of any additional members of your household who are (18) years of age or older. *Any individual under the age of eighteen (18), who has earned income, must also complete this questionnaire.* If you have recently moved, please give your current and former address.

Most resident taxpayers will have this tax deducted by their employers. Although, if you work where it is not withheld or you are self-employed, you will have to pay the tax directly to Berkheimer. After we receive your completed questionnaire, we will send you the necessary tax forms and create an accurate tax account reflecting your correct reporting status.

We appreciate your cooperation in returning this questionnaire. Kindly refer to the back of this letter for general questions and answers about the earned income tax. Should you have any additional questions, you may contact our office at the telephone number(s) listed above. We will be happy to assist you.

Sincerely,

Berkheimer  
Earned Income Tax Administrator

Your Name \_\_\_\_\_ Spouse's Name \_\_\_\_\_  
Your Social Security No. \_\_\_\_\_ Spouse's Social Security No. \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Telephone Number \_\_\_\_\_  
Taxing Jurisdiction \_\_\_\_\_ Municipality (Twp/Boro/City) \_\_\_\_\_ School District \_\_\_\_\_  
How long have you lived at this address? \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_ (If less than 2 years, enter previous address below)

YOUR INFORMATION

SPOUSE'S INFORMATION

Previous Address \_\_\_\_\_  
Employer's Name \_\_\_\_\_  
Working Jurisdiction (Twp/Boro/City) \_\_\_\_\_  
Is this Earned Income Tax withheld from your pay?  YES  NO  YES  NO  
Are you Self-employed?  YES  NO  YES  NO  
If you have no earned income, please record the reason why:  
retired/homemaker/temporarily unemployed/disabled/student/minor (please state age)  
other (please specify) \_\_\_\_\_

*The information supplied on this form is deemed confidential under the applicable state laws and shall be used by the tax collector in accordance and conformity with those state laws.*

## QUESTIONS AND ANSWERS ABOUT THE EARNED INCOME TAX

*Please keep this information with your tax records for future reference*

### What Is The "Earned Income Tax"?

The earned income tax has been levied by your resident taxing jurisdiction (i.e., the township, borough or school district in which you live). Earned income is defined as salaries, wages, commissions, bonuses, incentive payments, fees, tips and/or other compensation for services rendered, whether in cash or property, and whether paid directly to you or through an agent. In addition, the net profits of a business are subject to a net profits tax. Net profits are defined as the net income from the operation of a business, profession, or other activity, except corporations, after deductions for all operating costs and expenses incurred in conducting said business.

### What Income Is Specifically Exempt From The Earned Income Tax?

Income such as dividends, interest, income from trusts, bonds, insurance and stocks is exempt. Also exempt are payments for third party sick or disability benefits, old age benefits, retirement pay, pensions - including social security payments, public assistance or unemployment compensation payments made by any governmental agency, and any wages or compensation paid by the United States for active service in the armed forces of the United States including bonuses or additional compensation for such service.

### If The Tax Is Withheld In Another Community Where I Work, Do I Also Pay The District In Which I Live?

No. The tax withheld by your employer will be remitted to your resident taxing jurisdiction. It is still required that our Questionnaire be answered by ALL residents.

### If I Am Subject To The Philadelphia Wage Tax, Must I Also Pay This Tax?

No. If employed in Philadelphia, you may use the Philadelphia Wage Tax as a credit against your liability to your resident municipality, but the credit may not exceed the current tax rate for your local taxing jurisdiction. No refund or credit can be taken for any withholding greater than the current tax rate for your resident municipality.

### Whose Earned Income Tax Will Be Withheld By Their Employer?

Any individual working in a jurisdiction that levies the tax on **residents and non-residents** will have the tax withheld by their employer. If you work in a jurisdiction that does NOT tax non-residents, your employer is only required to withhold for those individuals who live in that jurisdiction. Occasionally, employers located in a jurisdiction where the tax is not levied will volunteer to withhold if your resident jurisdiction levies the tax.

### From Whom Will The Earned Income Tax Be Collected Directly?

The earned income tax will be collected directly from those who are: 1) self-employed; 2) salaried but self-employed in a side business; or 3) work in a municipality where the tax is not in place, or out of state. Those persons must file a declaration of the total of such estimated net profits or income, together with the total estimated tax due, with the Earned Income Tax Collector. Proper forms for reporting the quarterly payments will be sent to each person so liable.

### Must All Taxpayers File A Final Return?

Yes. A Local Earned Income Tax Return must be filed annually by April 15th.

### What If I Neither File A Return Nor Pay The Tax Due?

State law, as well as the local tax resolutions and/or ordinances, make it a summary criminal offense if a taxpayer fails to file a tax return as required. This subjects the taxpayer to a fine not to exceed \$500.00 per offense, plus the cost of prosecution. In default of payment of said fine and costs, the taxpayer may be imprisoned for a period not exceeding thirty (30) days per offense. In addition, distress sale, wage attachment and/or civil suit proceedings may be used to collect any unpaid tax found to be due, and penalties and interest may also be assessed.

### Must I Return This Questionnaire If I Have Moved Or Do Not Work?

Yes. All residents must return a completed questionnaire. If you move within the tax year, you will receive a Local Earned Income Tax return in order to file for the period of time that you resided in a jurisdiction for which we are the tax administrator. If you have no earned income, we will update our records to reflect that information.