

Mark J. Burkardt
Unity Township Tax Collector
152 Beatty County Road
Latrobe PA 15650
724-539-8766

Dear Taxpayer(s):

Enclosed is your 2010 annual return for 1% local earned income tax. Two reporting columns are provided so that a husband and wife may file on one return and still keep their incomes separate as required under Pennsylvania's local tax law. Married couples who received separate returns are encouraged to file a single return by simply using column B to report your spouse's income. Do not report anyone other than your spouse in column B. If other members of your household had taxable income and did not receive a form, contact the tax office.

On the next page of this letter is a copy of the return for you to use as a worksheet before completing the "Original Tax Office Copy." Line-by-line instructions are also enclosed to assist you in completing your return. Please read the instructions carefully. If after reading the instructions you still have questions, contact the Tax Office and we will be happy to assist you.

Except for the few exceptions that are covered in the instructions, whatever earned income and net profits you report for Pennsylvania State tax purposes should be reported for local tax purposes. Other "unearned" classes of income taxed by the state, such as interest and dividends, are not taxed locally. Report all earned income and net profits regardless of where you worked.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local earned income taxes by calling 724-539-2546 ext. 18 during the hours of 8:00 a.m. through 4:00 p.m., Monday through Friday.

Sincerely,



Mark J. Burkardt
Unity Township Tax Collector

LINE BY LINE INSTRUCTIONS

- LINE 1: GROSS EARNINGS FOR SERVICES RENDERED DOCUMENTATION REQUIRED : W-2(S) MUST BE ENCLOSED**
(photocopies of W-2(s) are accepted).
TAXABLE INCOME INCLUDES: Salaries; Wages; Commissions; Bonuses; Tips; Stipends; Fees; Incentive Payments; Contributions to Retirement Accounts. Benefits accruing from the employment such as: Annual Leave, Vacation, Holiday, Separation, Sabbatical Leave; Income from patents and royalties; Compensation received in the form of property shall be taxed at fair market value at the time of receipt; Jury Duty Pay; Payments received from Weekend meetings for National Guard or Reserve Units; Sick Pay, if employee received a regular salary during period of sickness or disability by virtue of his agreement of employment.
- NONTAXABLE INCOME INCLUDES:** Social Security Benefits; Unemployment Compensation; Pensions; Public Assistance; Death Benefits; Gifts; Interest; Dividends; Boarding and Lodging to employees for convenience of employer; Lottery Winnings; Supplementary unemployment benefits (sub pay); Capital Gains; disability benefits (Periodical payments received by an individual under a disability insurance plan); personal use of company cars; cafeteria plans; and clergy housing allowance. All forms of payments from Individual Retirement Programs, such as Keogh, Tax Shelter Annuity, IRA, and 401 K are not taxable. Taxpayer should refer to the PA Department of Revenue regulations regarding taxable compensation.
- Line 2: ALLOWABLE EMPLOYEE BUSINESS EXPENSES**
DOCUMENTATION REQUIRED: Pennsylvania form PA-UE must be enclosed (photocopies are accepted).
- Line 3: TAXABLE W-2 EARNINGS :** Subtract Line 2 from Line 1.
- Line 4: OTHER TAXABLE EARNED INCOME :** List any other earned income received (Section B)
- Line 5: TOTAL TAXABLE EARNED INCOME :** Add Lines 3 and 4.
- Line 6: NET LOSS FROM BUSINESS**
DOCUMENTATION REQUIRED: PA Schedules C, E, F, or K-1 must be enclosed (Photocopies are accepted)
RULE: Effective with tax year 2009, pursuant to PA Act 32, business losses cannot be used to offset earned income (W-2 earnings - Line 1). A loss from one business, however, can be used to offset net profits from another business. If the taxpayer is in the business of renting real estate then file page 1 of Schedule E. All allowable business losses must be reported on line 6. Pass-through income from an S-Corporation is NOT taxable and loss is not deductible.
- Line 7: NET PROFITS FROM BUSINESS**
DOCUMENTATION REQUIRED: PA Schedules C,E,F or K-1 must be enclosed (photocopies are accepted).
The net profits of a business, trade, profession or other activity shall be computed by subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business. Generally, a business deduction which is not permitted by the Federal Government for income tax purposes will not be allowed. Not all self-employed income is includable as taxable earnings: Rentals from real estate and from personal property leased with the real estate is not included, unless reportable on Schedule C, or if the taxpayer is in the business or renting real estate then file page 1 or Schedule E. Gain or loss from the sale of capital assets is not included in the computation of net profits.
- Line 8: SUBTOTAL:** Add Line 6 and line 7. If less than zero enter zero.
- Line 9: Report any Subchapter S profits or losses reported on your state tax return that are not taxable for local earned income tax and attach appropriate documentation. This information is needed for auditing purposes.**
- Line 10: TOTAL TAXABLE INCOME AND NET PROFITS:** Add Line 5 + line 8.
- Line 11: TAX LIABILITY: MULTIPLY LINE 10 X .01**
- Line 12: TOTAL LOCAL EARNED INCOME TAX WITHHELD BY EMPLOYERS:** Enter the total (or prorated portion if part year resident) of all local tax withheld found in Box 19 of your W-2's. If your tax was withheld for the City of Philadelphia, or any state other than PA, you are entitled to take credit for only up to 1 % of the tax amount withheld. **NO REFUNDS OR CREDITS WILL BE ALLOWED FOR ANY OVERPAYMENTS MADE TO PHILADELPHIA OR ANOTHER STATE. CREDIT FOR TAXES PAID TO PITTSBURGH:** If you work in the City of Pittsburgh and Pittsburgh Earned Income Tax was withheld by your Employer for the City of Pittsburgh, you must apply for a refund directly from the City. Earned Income Taxes are due to the municipality/school district in which you reside, not where you work. To obtain refund forms from the City of Pittsburgh you may call 412-255-2524. You can download the form from their website at www.city.pittsburgh.pa.us/finance. Before these refund forms can be filed with the City, they must be signed by the Unity Township Tax Collector verifying that taxes for the year in question have been paid to the proper taxing authority. You may come into the office to have this form signed or mail it with a self-addressed stamped envelope.
- Line 13: List any quarterly payments made to date for appropriate filing year. Do not include 4th quarter payments for previous tax year paid in current tax year. Do not include penalty and interest amounts that may have been made with the quarterly payments. Include the amount of tax overpaid as listed on your previous year's return to be applied to current tax liability.**
- Line 14: TOTAL WITHHOLDINGS, PAYMENTS AND CREDITS:** Add line 12 & line 13.
- Line 15: TAX BALANCE DUE:** Subtract line 14 from line 11.
- Line 16: INTEREST & PENALTY:** Local Earned Income Tax is due on a quarterly basis. If quarterly payments have not been made penalty and interest is due. Penalty and Interest is calculated by multiplying line 15 by .01 = penalty per month. You must then multiply the amount of penalty per month by the number of months unpaid. Example: You are filing on April 15th and no quarterly payments have been made. Line 15 = \$100.00 Line 15 (\$100.00 x .01 = 1.00 x 12 (# of months tax unpaid) = Penalty and Interest of \$12.00.
- Line 17: TOTAL BALANCE DUE:** Add lines 15 and 16. Make check payable to Unity Twp Tax Collector and mail to 152 Beatty County RD Latrobe PA 15650. No tax due under \$1.00.
- Line 18: OVERPAYMENT IF LINE 14 IS GREATER THAN LINE 11 : If less than zero enter zero.**
- Line 19: AMOUNT OF LINE 18 TO BE REFUNDED:** Enter the amount of line 18 that you wish to be refunded. (min of \$1)
- Line 20: AMOUNT OF LINE 18 TO BE CREDITED:** Enter the amount of line 18 that you wish to be credited. (min of \$1)
- Line 21: AMOUNT OF LINE 18 TO BE CREDITED TO SPOUSE:** Enter the amount of line 18 that you wish to be credited to your spouse's balance due for this filing year.
- NOTE: ALL ACCOUNTS ARE SUBJECT TO AUDIT AND REVIEW. LOCAL OR CITY COPY OF W-2 AND/OR SUPPORTING SCHEDULES MUST BE ENCLOSED WITH TAX RETURN. (PHOTOCOPIES OF W-2'S AND SCHEDULES ARE ACCEPTED).**

RETURN BY APRIL 15, 2011 TO:
 UNITY TOWNSHIP TAX OFFICE
 152 BEATTY COUNTY ROAD
 LATROBE, PA 15650
 PHONE (724) 539-8766
 OFFICE HOURS:
 8 A.M. TO 4:00 P.M. MON. THRU FRI.

LOCAL EARNED INCOME AND
 NET PROFITS TAX RETURN
2010
 UNITY TOWNSHIP
 GREATER LATROBE SCHOOL DISTRICT

TYPE OR PRINT INFORMATION BELOW IF PREPRINTED, CHECK FOR ACCURACY AND MAKE CORRECTIONS WHERE NECESSARY.
 SPOUSE'S NAME, SIGNATURE, AND OTHER INFORMATION SHOULD BE PROVIDED ONLY IF HE OR SHE IS ALSO FILING ON THIS FORM.
 THIS RETURN MUST BE COMPLETED AND FILED BY APRIL 15TH EVEN IF NO TAX IS DUE, OR IT HAS BEEN WITHHELD.

DO NOT WRITE IN ABOVE AREA - TAX OFFICE USE ONLY

A HUSBAND AND WIFE MAY BOTH FILE ON THIS FORM. HOWEVER, TAX CALCULATIONS MUST BE REPORTED IN SEPARATE COLUMNS. JOINT FILING (COMBINING INCOME, ETC.) IS NOT PERMITTED.

DID YOU MOVE BETWEEN JAN. 1, 2010 AND THE PRESENT?
 YES NO IF YES,
 COMPLETE SECTIONS A & C ON THE BACK OF THIS FORM

SOC. SEC. NO. A SOC. SEC. NO. B

If you had NO EARNED INCOME, check the reason why:
 Disabled Military
 Deceased Retired
 Homemaker Unemployed

Name and Current Address

1	W-2 EARNINGS - COMPENSATION (From attached W-2's) USE PA STATE WAGES	1
2	EMPLOYEE BUSINESS EXPENSES EBE'S - (Attach PA UE)	2
3	TAXABLE W-2 EARNINGS - COMPENSATION LESS EBE'S (SUBTRACT LINE 2 FROM LINE 1)	3
4	OTHER TAXABLE EARNED INCOME - FROM B ON BACK <small>(NO INTEREST, DIVIDENDS OR 1099-R INCOME)</small>	4
5	TOTAL TAXABLE EARNED INCOME - COMPENSATION (ADD LINES 3 AND 4)	5
6	NET LOSSES (SCH C + SCH F + SCH K-1) (DO NOT INCLUDE SUB S & ATTACH APPROPRIATE SCHEDULES)	6
7	NET PROFITS (SCH C + SCH F + SCH K-1) (DO NOT INCLUDE SUB S & ATTACH APPROPRIATE SCHEDULES)	7
8	SUBTOTAL ADD LINE 6 AND LINE 7 (IF LESS THAN ZERO ENTER ZERO)	8
9	SUBCHAPTER S INCOME (ATTACH PA RK-1 S)	9
10	TOTAL TAXABLE INCOME AND NET PROFITS (ADD LINES 5 AND 8)	10
11	TAX LIABILITY 1% OF LINE 10 (MULTIPLY LINE 10 BY .01)	11
12	TOTAL LOCAL INCOME TAX WITHHELD BY EMPLOYERS	12
13	QUARTERLY PAYMENTS AND/OR LAST YEAR'S OVERPAYMENT CREDITED TO THIS YEAR	13
14	TOTAL WITHHOLDINGS, PAYMENTS AND CREDITS (ADD LINES 12 AND 13)	14
15	TAX BALANCE DUE IF LINE 11 IS GREATER THAN LINE 14 (SUBTRACT LINE 14 FROM LINE 11)	15
16	INTEREST & PENALTY - 1% PER MONTH OF LINE 15 (QUARTERLY PAYMENTS MANDATORY)	16
17	TOTAL BALANCE DUE (ADD LINES 15 & 16) MAKE CHECK PAYABLE TO UNITY TWP TAX COLLECTOR	17
18	OVERPAYMENT IF LINE 14 IS GREATER THAN LINE 11 (SUBTRACT LINE 11 FROM LINE 14) <small>(IF LESS THAN ZERO ENTER ZERO)</small>	18
19	AMOUNT OF LINE 18 TO BE REFUNDED	19
20	AMOUNT OF LINE 18 TO BE CREDITED TO NEXT YEAR'S TAX	20
21	AMOUNT OF LINE 18 TO BE CREDITED TO SPOUSE'S BALANCE DUE ON LINE 17	21

I DECLARE UNDER PENALTIES PROVIDED BY LAW, THAT THIS RETURN IS TRUE, COMPLETE AND CORRECT

E M P E M P

YOUR SIGNATURE _____

DATE _____

PHONE _____

SPOUSE'S SIGNATURE _____

DATE _____

PHONE _____

PREPARED BY OTHER THAN TAXPAYER _____

DATE _____

PHONE _____

GENERAL INSTRUCTIONS

WHO MUST FILE - Every resident of Unity Township, who had taxable income during any part of this year must file, unless they have previously notified the Tax Office of their permanent retirement or disability. This return must be filed even though your tax was fully withheld with no tax due. STUDENTS ARE NOT EXEMPT FROM EARNED INCOME TAX. ALL EARNED INCOME TAX OR NET PROFITS OVER \$100.00 ARE TAXABLE AND REQUIRE A TAXPAYER TO FILE A YEAR END FORM.

WHEN TO FILE - This return must be completed and filed by all persons subject to the tax on or before April 15TH (unless April 15TH is a Saturday or Sunday then file the next business day), regardless of whether or not tax is due. If you file a Federal or State Application for Extension, send a copy along with estimated payment by April 15TH unless the 15TH is a Saturday or Sunday then by the next business day. All returns with postmarks fitting this criteria will be accepted as timely payments.

WHERE TO FILE - File this return with the Unity Township Tax Office, 152 Beatty County Road, Latrobe, PA 15650.

EFFECTIVE DATES - January 1ST through December 31ST unless you were a partial year resident as noted in Section C.

AMENDED RETURN - If a taxpayer amends his Pennsylvania State income tax return, an amended Local Earned Income Tax Return must also be filed with this office.

RECEIPT - Your cancelled check is sufficient proof of payment. If you desire an additional receipt, please include a self-addressed stamped envelope.

PENALTY & INTEREST - Local Earned Income \ Net Profits Tax is due on a quarterly basis. If you have not made quarterly payments penalty & interest will be charged and should be included when filing this return (Line 16). If you need assistance calculating penalty & interest amount please call the tax office for assistance.

USE EXACT FIGURES. DO NOT ROUND WHEN COMPLETING THE YEAR END FORM.

Additional forms may be obtained by calling 724-539-8766 or downloading at www.unitytownship.org

IF TWO TAXPAYERS ARE FILING ON THIS RETURN, PLACE AN "H" (HUSBAND) OR "W" (WIFE) BEFORE EACH ENTRY IN SECTIONS A AND B BELOW.

SECTION A: TAXPAYER'S EMPLOYER INFORMATION (Complete only if you moved during the tax year.)

H/W	EMPLOYER'S NAME	DATE EMPLOYED DURING THE TAX YEAR		EMPLOYER'S LOCAL ADDRESS	GROSS EARNINGS	LOCAL INCOME TAX WITHHELD
		FROM	TO			
					\$	\$

SECTION B: OTHER TAXABLE INCOME (Enter total(s) in appropriate column of Line 4 on front.)

H/W	PAYMENT FOR (WORK OR SERVICES PERFORMED)	RECEIVED FROM (PAYOR)	AMOUNT
			\$

SECTION C: MOVING INFORMATION (If you moved during the tax year, also complete Section A above.)

DATES LIVED AT EACH ADDRESS				MAILING ADDRESS	CITY/BOROUGH/TOWNSHIP & COUNTY
/	/	TO	/	/	
/	/	TO	/	/	
/	/	TO	/	/	
/	/	TO	/	/	
CURRENT ADDRESS:				(IF DIFFERENT THAN LAST LINE ABOVE)	