

PA PERSONAL INCOME TAX 2010

FAST FILE BOOKLET

What is Fast File?

Fast File is filing your state Personal Income Tax return electronically using one of the three methods offered by the Pennsylvania Department of Revenue. TeleFile and pa.direct.file are available free of charge.

SEE PAGE 6 TO DETERMINE WHICH ELECTRONIC FILING METHOD IS BEST FOR YOU


pennsylvania
 DEPARTMENT OF REVENUE
 BUREAU OF INDIVIDUAL TAXES
 HARRISBURG, PA 17129-0102
 www.revenue.state.pa.us



TeleFile

Taxpayers can file simple tax returns over the telephone with TeleFile. If you filed a PA tax return last year, your Social Security number and ZIP code are all you need to file. The instructions begin on Page 8. Complete the TeleFile Worksheet and dial, toll-free, 1-888-4PAFILE (472-3453). It's free and available 24 hours a day.

pa.direct.file

Most taxpayers can use pa.direct.file to file their returns over the Internet.

To file using pa.direct.file, you will need your Social Security number and one of the following: last year's tax liability or PA Driver's License/Identification Card number. Visit the Revenue e-Services Center at www.revenue.state.pa.us to file. See Pages 13 and 14 for more information.



PRSRT STD
 U.S. POSTAGE
 PAID
 COMMONWEALTH
 OF
 PENNSYLVANIA
 DEPARTMENT OF
 REVENUE



CLICK. ZIP. FAST ROUND TRIP.

Federal/State e-file

Taxpayers can file federal and state income tax returns together or separately with Federal/State e-file. It is available through tax preparers or computer software. See Page 14 for more information.

2010 Pennsylvania Fast File Booklet

INSIDE:

| | |
|--|-----------|
| Amending Personal Income Tax Returns | 16 |
| Choosing The Best Electronic Option For You | 6 |
| Compensation | 14 |
| District Offices | 18 |
| Dividends and Capital Gains Distributions from Mutual Funds Income | 16 |
| Federal/State e-file, General Information | 14 |
| Interest Income | 16 |
| Payment Options | 8 |
| pa.direct.file, General Information | 13 |
| Retirement, Pensions, Deferred Compensation and Military Pay | 14 |
| School Districts and Codes | 19 and 20 |
| SP Worksheet, Claiming Tax Forgiveness | 4 |
| SP Worksheet, Instructions | 11 |
| Taxpayer Services and Assistance | 5 |
| TeleFile Worksheet | 3 |
| UE Worksheet, Claiming Unreimbursed Employee Business Expenses | 4 |
| UE Worksheet, Instructions | 13 |

You received this booklet because you filed a 2009 PA tax return that meets the requirements for using TeleFile.

WHY SHOULD I FILE ELECTRONICALLY?

All of the electronic filing options are:

SAFE: Regardless of the option you choose, the Department protects your information with the latest security safeguards.

EASY: The systems perform the math calculations for you.

FAST: The Department processes electronic refunds in half the time of paper returns.

DIRECT DEPOSIT: You can have your refund deposited directly into your checking or savings account. Direct deposit is not available with a paper PA tax return.

CONFIRMATION: Upon filing with pa.direct.file or TeleFile, the Department immediately gives you a confirmation number as proof that you filed. When filing Federal/State e-file, the Department sends an acknowledgement directly to you, your tax professional, or Electronic Return Originator.

FILE NOW, PAY LATER: If you owe tax, you can have your tax payment deducted electronically from your checking or savings account. This option allows you to determine the date you want to pay your tax. You can pay when you file or you can delay your payment until the April 18, 2011, due date.

NOTHING TO MAIL: Most taxpayers will only have to mail their Payment Voucher (Form PA-V) and check. Those paying electronically or with a credit/debit card usually do not have to mail anything to the Department.

REMEMBER: When you use one of the electronic filing options, do not send a paper copy of your tax return, Forms W-2 or schedules. Keep a copy of your return or worksheet for your records.

Please complete all of the PA TeleFile Worksheets you need before continuing. Instructions begin on Page 8.

PART 1. Identification Information

| | | | |
|-----------------------------|---------------------------------|----------------------|----------|
| Your Social Security number | Spouse's Social Security number | School District Code | ZIP Code |
|-----------------------------|---------------------------------|----------------------|----------|

PART 2. Number of Form(s) W-2 If more than 7, you **cannot** use TeleFile.

Information from each Form W-2, Wage and Tax Statement

Enter amounts in whole dollars. Round by eliminating any amount less than \$0.50, and increasing any amount that is \$0.50 or more to the next highest dollar.

| (a) Employer Identification Number from Form W-2, Box B | (b) PA compensation from Form W-2, Box 16 | (c) PA income tax withheld from Form W-2, Box 17 | (d) Employee expenses from PA TeleFile UE Worksheet |
|---|---|--|---|
| 1. | \$ | .00 \$ | .00 \$ |
| 2. | \$ | .00 \$ | .00 \$ |
| 3. | \$ | .00 \$ | .00 \$ |
| 4. | \$ | .00 \$ | .00 \$ |
| 5. | \$ | .00 \$ | .00 \$ |
| 6. | \$ | .00 \$ | .00 \$ |
| 7. | \$ | .00 \$ | .00 \$ |

PART 3. Amounts you must enter. If you do not have income for these lines, enter zero. **When instructed by TeleFile:**

a. Enter your PA-Taxable Interest Income. See the instructions \$.00

b. Enter your PA-Taxable Dividend Income. See the instructions \$.00

c. **Are you eligible for Tax Forgiveness?** If you did not receive Tax Forgiveness last year, TeleFile will skip Lines c and d. If you believe that you qualify for Tax Forgiveness but TeleFile does not ask for your information, hang up before completing your TeleFile return. File using another electronic option, or file a PA-40 form to claim Tax Forgiveness. See the instructions beginning on Page 11 for additional information.
 If your filing status is Married, Filing Separately, enter your filing status for Tax Forgiveness. MARRIED UNMARRIED

d. Enter your Total Nontaxable Income from your PA TeleFile SP Worksheet.
 If filing as Unmarried or Married, Filing Jointly, enter the amount from Line 10, Column A. If Married, Filing Separately, enter the amount from Line 11. \$.00

You are now ready to TeleFile. Call 1-888-4PAFILE (1-888-472-3453). **DO NOT mail your TeleFile Worksheet to the Department.**

PART 4. Your TeleFile Tax Return. TeleFile will tell you the amounts to enter below.

| | | | |
|--|----|----|-----|
| 1. Gross Compensation | 1. | \$ | .00 |
| 2. Unreimbursed Employee Business Expenses | 2. | \$ | .00 |
| 3. Net Compensation | 3. | \$ | .00 |
| 4. PA-Taxable Income | 4. | \$ | .00 |
| 5. Tax Liability | 5. | \$ | .00 |
| 6. Total PA Tax Withheld | 6. | \$ | .00 |
| 7. Tax Forgiveness | 7. | \$ | .00 |

PART 5. Tax Due or Overpayment

8. Tax Due – you must pay by April 18, 2011. Follow the instructions on Page 8 and select a Payment Option. 8. \$.00
 If using Electronic Funds Withdrawal, read Part 6. If you owe \$1 or less, do not send a payment.

9. Overpayment 9. \$.00
 If you want to donate all or a portion of your refund, listen carefully to the instructions for Lines 10 through 14. You must enter these amounts; otherwise, you will receive a refund of the full amount on Line 9. The total of Lines 10 through 15 must equal Line 9.

10. Donation to the Wild Resource Conservation Fund 10. \$.00

11. Donation to the Military Family Relief Assistance Program 11. \$.00

12. Donation to the Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund . 12. \$.00

13. Donation to the Juvenile (Type 1) Diabetes Cure Research Fund 13. \$.00

14. Donation to the PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund 14. \$.00

15. Refund Check. For a direct deposit of your refund, read Part 6. 15. \$.00

PART 6. Direct Deposit or Electronic Funds Withdrawal (U.S. banks only. See instructions)

Complete Lines 16, 17, 18, and 19 if you overpaid and want the Department to deposit your refund directly into your checking or savings account, or if you owe tax and want the Department to electronically withdraw the tax you owe from your checking or savings account. When TeleFile asks if you want direct deposit or electronic funds withdrawal, answer **YES**, and enter this information.

16. I (we) want my (our) refund or tax due directly deposited or withdrawn from: Checking Account Savings Account

17. Routing Number _____ 18. Account Number _____
 See page 11 for an example of a check with routing and account numbers. Do not use the numbers from your check if you want the deposit or withdrawal from your savings account. See the instructions on Pages 10 and 11.

19. Requested Payment Date: _____ Enter the date when the Department can withdraw your payment electronically.
 Enter the month, day, and year in this format: MMDDYYYY. **EXAMPLE:** Enter Feb. 1, 2011, as 02012011.

If you do not want to use the electronic refund/payment option, answer **NO**.

PART 7. Signature(s) and TeleFile Confirmation Number

After you (and your spouse if filing jointly) listen to the taxpayer's oath, you must individually sign your PA TeleFile Tax Return by (each) entering your Social Security Number(s). **This/These is/are your lawful signature(s) that the Department of Revenue will retain for future verification.** After you sign your PA TeleFile Tax Return, TeleFile will give you a nine-digit confirmation number. Enter that number and the date you received it below. Keep it for your records. If you have a question about your PA TeleFile Tax Return, you will need your confirmation number.

Your PA TeleFile Confirmation Number _____ Date _____

2010 PA TeleFile SP Worksheet

FILL IN THIS WORKSHEET BEFORE YOU TELEFILE, AND KEEP IT FOR YOUR RECORDS.

Social Security number shown first on your 2009 Pennsylvania TeleFile Worksheet

NOTE: If you qualified for Tax Forgiveness last year but the TeleFile system does not ask you for this information, you may not use TeleFile. If you believe you qualify for Tax Forgiveness, you must use pa.direct.file, Federal/State e-file or file a paper PA-40 form.

| | |
|---|---|
| <input type="checkbox"/> UNMARRIED. Your filing status is Single . The TeleFile system will use Eligibility Income Table 1 (Page 12). | <input type="checkbox"/> MARRIED. Your filing status is Married, Filing Jointly, or Married, Filing Separately . REMEMBER: You must always report your total Joint Income, even when filing separately. The TeleFile system will use Eligibility Income Table 2 (Page 12). |
|---|---|

| Single/Married, Filing Jointly | | | The Eligibility Income Tables are on Page 12. | | | Married, Filing Separately | | |
|---|----|-----|---|--|--|-------------------------------------|----|--------------------|
| Column A | | | | | | Column B Taxpayer | | Column C Spouse |
| | | | If Married, Filing Separately – Spouse's taxable income | | | 1. | \$ | .00 |
| 2. | \$ | .00 | Nontaxable interest, dividends, and gains | | | 2. | \$ | .00 |
| 3. | \$ | .00 | Alimony | | | 3. | \$ | .00 |
| 4. | \$ | .00 | Insurance proceeds and inheritances | | | 4. | \$ | .00 |
| 5. | \$ | .00 | Gifts, awards, and prizes | | | 5. | \$ | .00 |
| 6. | \$ | .00 | Nontaxable military income – Do not include combat pay | | | 6. | \$ | .00 |
| 7. | \$ | .00 | Gain excluded from the sale of a residence | | | 7. | \$ | .00 |
| 8. | \$ | .00 | Nontaxable educational assistance | | | 8. | \$ | .00 |
| 9. | \$ | .00 | Cash received from outside your home – See instructions | | | 9. | \$ | .00 |
| 10. | \$ | .00 | Total nontaxable income – Total each column | | | 10. | \$ | .00 |
| ▼ Single or Married, Filing Jointly | | | | | | Married, Filing Separately ◀ | | |
| Enter the total from Line 10 in Part 3d of your TeleFile Worksheet. | | | | | | 11. | \$ | .00 |

Add the amounts on Line 10 and enter the total on Line 11 and in Part 3d of your TeleFile Worksheet.

IMPORTANT: You may not claim Tax Forgiveness using TeleFile if:

- (a) You did not receive this credit on your 2009 PA tax return;
- (b) You received this credit in 2009, but changed your marital status in 2010;
- (c) You received this credit in 2009, but you have a dependent child in 2010; or
- (d) You are a student claimed as a dependent on your parents' 2010 federal income tax return, even if they qualify for this credit.

2010 PA TeleFile UE Worksheet

Unreimbursed Employee Business Expenses

Fill in this worksheet before you TeleFile, and keep it for your records. If Married, Filing Jointly, and both you and your spouse have **Unreimbursed Employee Business Expenses**, you must each fill out your own worksheet. You must complete a UE Worksheet for each job for which you incurred PA allowable expenses and received a 2010 Form W-2. If you need more space, you may make copies of this worksheet, or make your own worksheets in this format.

| | |
|---|---------------------------------------|
| Name of taxpayer claiming these expenses | Social Security number |
| Employer's name and address | Employer's Federal EIN |
| Describe the job in which you incurred these expenses: | Employer's telephone number () |
| Direct Unreimbursed Employee Business Expenses. Describe the expenses and amounts you are claiming. | |
| 1. Union Dues. List the union name(s) and amount(s) paid. | 1. \$.00 |
| 2. Work Clothes and Uniforms. Needed for your employment and not suitable for everyday use. | 2. \$.00 |
| 3. Small Tools and Supplies. Needed for your employment and not provided by your employer. | 3. \$.00 |
| 4. Total Unreimbursed Employee Business Expenses. Add Lines 1, 2 and 3. | 4. \$.00 |
| Enter these expenses when you report your Form W-2 income in Part 2d of your TeleFile Worksheet. | 4. \$.00 |

TAXPAYER SERVICES AND ASSISTANCE

ONLINE SERVICES

Revenue e-Services Center at www.revenue.state.pa.us

- This is the location for all the Department's electronic filing services. Through this website you can: file returns using pa.direct.file; request an extension of time to file; make payments, including estimated payments; check the status of your return and refund; update your address; calculate penalty and interest; pay tax due by electronic funds withdrawal for PA personal income taxes; and find a link to pay by credit/debit card.

Online Customer Service Center at www.revenue.state.pa.us

- If you have Internet access, you can find answers to commonly asked questions by using the Department's Online Customer Service Center. Use the *Find an Answer* feature to search the database of commonly asked questions. If you do not find your answer in this area, you can submit your question to a customer service representative.

PA Personal Income Tax Guide (PA PIT Guide)

- The Department's PA PIT Guide has information that explains Pennsylvania's income tax and its differences from federal rules. You can only access the PA PIT Guide at the Department's website. You can open specific chapters of the PA PIT Guide and use the search features of Adobe Acrobat Reader™ to find additional information on PA personal income tax rules. The Department offers a link for free download of the Adobe Acrobat Reader™.

TELEPHONE SERVICES

Taxpayer Service and Information Center

- Call 717-787-8201 for PA personal income tax help during normal business hours, 7:30 a.m. to 5 p.m.

1-888-PATAXES

Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account, corporation tax account or property tax/rent rebate.

Harrisburg –area residents may call 717-425-2533.

FORMS ORDERING SERVICES

To obtain forms not available in this booklet, visit a Revenue district office or use one of the following services:

Internet: www.revenue.state.pa.us

Pennsylvania income tax forms, schedules, brochures, electronic filing options, and other information are available on the Department's website. If you do not have Internet access, visit your local public library.

E-mail Requests for Forms: ra-forms@state.pa.us

Automated 24-hour Forms Ordering Message Service: 1-800-362-2050.

- This line serves taxpayers without touch-tone telephone service.

Written Requests:

PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
711 GIBSON BLVD
HARRISBURG PA 17104-3200

OTHER SERVICES

Services for Taxpayers with Special Hearing and/or Speaking Needs: 1-800-447-3020 (TTY only)

Free Income Tax Preparation Assistance

- You can receive free assistance in preparing uncomplicated, non-business federal, state, and local income tax returns through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Visit the Department's website, contact the Department's nearest district office, or call the Internal Revenue Service's toll-free number (1-800-829-1040) for the location of assistance sites. Taxpayers with modest incomes and older residents are urged to take advantage of these services.

Language Services

- Non-English-speaking taxpayers can receive assistance from the Department through an interpretation service.

Español

- El Departamento de Impuestos puede ayudar los contribuyentes que no hablan inglés por medio de un servicio de traducción durante el periodo de pago de impuestos.

Federal Tax Assistance

- Federal tax account or technical information and problem solving are available by calling: 1-800-829-1040.
- Recorded Tele-Tax Service on federal tax topics or tax refund information is available by calling: 1-800-829-4477.
- Federal tax forms and publications are available by calling: 1-800-829-FORM (3676).

IMPORTANT

Tax Rate

The tax rate for 2010 is 3.07 percent (0.0307). The electronic systems will use this rate to calculate your tax liability.

PA/Federal Differences

Pennsylvania does not follow federal tax law. If using pa.direct.file or Federal/State e-file to file your return, visit the Department's website at www.revenue.state.pa.us and read the instructions for the PA-40 form or the PA PIT Guide.

CHOOSING THE BEST ELECTRONIC OPTION FOR YOU

TeleFile

You can file over the telephone using TeleFile if:

- You have access to touch-tone telephone service.
- You were a PA resident for all of 2010.
- The name and address information on the **Payment Voucher (Form PA-V)** in your booklet is correct.
- You are using the same filing status that you used on your 2009 PA tax return.
- All of your 2010 PA compensation is from an employer reported on a Form W-2.
- You have no more than seven Forms W-2.
- All of your interest and dividend income is on Form(s) 1099 or a similar substitute.
- Your total PA-taxable interest income is \$2,500 or less.
- Your total PA-taxable dividend income, including capital gains distributions from mutual funds is \$2,500 or less.
- You are claiming employee business expenses for union dues, small tools and supplies and/or work clothes and uniforms only.
- Your Form(s) W-2 shows the PA income tax that your employer withheld and it does not exceed the tax rate (3.07 percent).
- If filing jointly, you and your spouse will be present to file and sign your return by telephone.

NOTE: If you qualified for Tax Forgiveness for 2009 with a dependent child but you do not need to claim a dependent child for 2010 to qualify, you can use TeleFile.

pa.direct.file

Most taxpayers can use pa.direct.file. You can report the items included on TeleFile, plus the following:

- **PA Schedule W-2S Part A** – Up to 20 W-2 entries
- **PA Schedule W-2S Part B** – Up to 12 entries
- **PA Schedule UE** – Up to four
- **PA Schedule A** - Up to four

- **PA Schedule B** - Up to four
- **PA Schedule C-EZ** - Up to two
- **PA Schedule C** - Up to five
- **PA Schedule D** – Up to five
- **PA Schedule SP** – Only one
- **PA Schedule E** – Up to two
- **Statement Schedule** – Up to four
- **PA Schedule J** – Up to five
- **PA Schedule T** – Only one
- **PA Schedule O** - Only one
- **2010 PA Estimated Installment Payments**

Federal/State e-file

You can file electronically through the Federal/State e-file system with all schedules. See the information on Page 14.

PRIVACY NOTIFICATION

By law, (42 U.S.C. §405(c)(2)(C)(i); 61 Pa. Code §117.16) the Pennsylvania Department of Revenue has the authority to use the Social Security Number (SSN) to administer the PA personal income tax and other Commonwealth of Pennsylvania tax laws. The Department uses the SSN to identify individual taxpayers and verify their incomes. The Department also uses the SSN to administer a number of tax offset and child/spouse support programs required by federal and Pennsylvania laws. The Commonwealth may also use the SSN in exchange-of-tax-information agreements with governmental authorities.

Pennsylvania law prohibits the Commonwealth from disclosing information that individuals provide on income tax returns, including the SSN(s), except for official purposes.

OFFICE OF TAXPAYERS' RIGHTS ADVOCATE

The Pennsylvania Department of Revenue has a Taxpayers' Rights Advocate that assists taxpayers with PA personal income tax and PA inheritance tax problems and concerns that have not been resolved through normal administrative procedures. It is the Advocate's responsibility to ensure that the Department provides equitable treatment with dignity and respect. For more information concerning taxpayers' rights, visit the Department's website at www.revenue.state.pa.us, or request the Department's Taxpayers' Rights Advocate brochure (REV-527) from one of the Forms Ordering Services on Page 5.

To contact the Taxpayers' Rights Advocate:

- Send e-mail to: pataxadvocate@state.pa.us
- Call: (717) 772-9347
- Write: **PA DEPARTMENT OF REVENUE
TAXPAYERS RIGHTS ADVOCATE
LOBBY STRAWBERRY SQUARE
PO BOX 280101
HARRISBURG PA 17128-0101**

GENERAL FILING INSTRUCTIONS

Who Must File a PA Tax Return?

If you are a PA resident, nonresident or a part-year PA resident, you must file a 2010 PA tax return if:

- You received total PA gross taxable income in excess of \$33 during 2010, even if no tax is due with your PA return; and/or
- You incurred a loss from any transaction as an individual, sole proprietor, partner in a partnership or PA S corporation shareholder.

Minors. PA law does not exempt a minor from the above requirements to file a PA tax return even if claimed as a dependent on a federal return.

Decedents. The executor, administrator, or other person responsible for the affairs of a decedent must file a PA tax return if the decedent met the above requirements.

What Income is Taxable?

Pennsylvania imposes a flat rate tax on eight separate classes of income:

1. Compensation
2. Interest income
3. Dividends, including capital gains distributions from mutual funds
4. Net profit (loss) from the operation of a business, profession, or farm
5. Net gain (loss) from the sale or exchange of property
6. Net income from rents, royalties, patents, and copyrights
7. Income from estates and trusts
8. Gambling and lottery winnings

However, if you live on a modest income, you may qualify for the Tax Forgiveness credit. See Page 11.

NOTE: PA PIT law does not permit losses from one class of income to be offset against the income of another class. Furthermore, it does not permit gains and losses between taxpayer and spouse to offset one another within the same class of income.

What is the deadline for filing?

Your tax return and payment, if any, is due by Monday, April 18, 2011, unless you apply for an extension of time to file.

Extension of Time to File

The Department will grant up to a six-month extension of time for filing a PA income tax return. Unless you are outside the U.S., the Department will not grant an extension for more than six months. An extension of time for filing will not extend the time for paying the tax. Follow these procedures when applying for an extension of time to file:

1. If you owe income tax on your PA tax return, you must:
 - Pay by credit card, debit card or electronic funds withdrawal through the Revenue e-Services Center at www.revenue.state.pa.us;
 - Pay by credit card or debit card over the telephone by calling, toll-free, 1-800-2PAYTAX (1-800-272-9829); or
 - Pay by check with a timely Application for Extension of Time to File (Form REV-276).

NOTE: If paying by credit card, debit card or electronic funds withdrawal, you do not need to mail a Form REV-276. If paying by

credit card or debit card, the service provider charges a small convenience fee for processing the transaction. The minimum fee is \$1 per credit card transaction, and a flat fee of \$3.95 is charged per debit card transaction.

2. If you have an extension for filing your federal income tax return and you do not owe PA income tax, the Department will grant you the same extension for filing your PA income tax return. If you receive a federal confirmation number for your extension, keep it for future reference. You do not have to submit a form (Form REV-276 or Federal Form 4868) before the due date.
3. If you do not have an extension for filing your federal income tax return, you must request an extension on Form REV-276, and file it in sufficient time for the Department to consider and act upon it prior to the return due date. If submitting a Form REV-276, with or without a payment, send it to:

**PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280504
HARRISBURG PA 17128-0504**

Payments and Refunds

The Department does not require payments of \$1 or less. Therefore, if your return shows you owe \$1, you do not need to send a payment. Do not send cash to the Department.

The Department does not pay refunds of less than \$1.

School District Code

You will be asked to verify the name of the school district in which you lived on Dec. 31, 2010. If you need to change your school district, the five-digit codes are listed on Pages 19 and 20. **NOTE:** If you were not a PA resident on Dec. 31, 2010, enter 99999. If you do not know the name of the school district where you resided on Dec. 31, 2010, you can obtain this information from the Online Customer Service Center at www.revenue.state.pa.us

Supporting Schedules and Information

Most electronic filers do not need to mail anything to the Department. However, sometimes the Department requires supporting information as explained in the instructions.

If the Department requests supporting documents, be sure your Social Security Number is on the requested documents. You can fax your information to (717) 772-4193 or mail to:

**PA DEPARTMENT OF REVENUE
ELECTRONIC FILING SECTION
PO BOX 280507
HARRISBURG PA 17128-0507**

IMPORTANT: The Department of Revenue has the legal authority to require photocopies or original Form(s) W-2, 1099-INT, 1099-DIV, and other evidence for the amounts you report using TeleFile.

Military Pay - Members of the Armed Forces

If you are a PA resident on active duty serving in Pennsylvania, your military pay is taxable as PA compensation and you may use TeleFile or pa.direct.file to file your return. If any of your military pay includes duty ordered pursuant to 35 PA.C.S. CH. 76 (relating to the Emergency Management Assistance Compact), federal active duty from training outside Pennsylvania or active duty serving outside Pennsylvania, you cannot use TeleFile. However, you may use one of the other electronic filing methods. See Pages 15 and 16 for additional information.

PAYMENT OPTIONS

Electronic Funds Withdrawal

Once you elect to pay your PA income tax using electronic funds withdrawal, you provide information for your checking or savings account. You can provide your account information when you file your return, (See Part 6 of the TeleFile Worksheet on page 3) or go to the Department's website at www.revenue.state.pa.us, and link to the Revenue e-Services Center. Select *Access My Personal Income Tax Account*. You can either authorize an immediate payment or defer the withdrawal from your account to a later date. There is no charge by the Department for this service.

EXAMPLE: You file your PA tax return using pa.direct.file on Tuesday, March 1, 2011. You elect electronic funds withdrawal and decide to pay on the due date, April 18, 2011. On April 18, 2011, electronic funds withdrawal transfers your payment from your bank account to the Commonwealth's account.

Credit/Debit Card

You can pay your 2010 PA tax due with a major credit card or debit card (debit cards are only acceptable when paying online). The service provider charges a small convenience fee, based on the tax due, for processing the transaction. The minimum fee is \$1 per credit card transaction, and a flat fee of \$3.95 is charged per debit card transaction. American Express, Discover, MasterCard and Visa are accepted.

1. **Internet.** Go to the Department's e-Services Center at www.revenue.state.pa.us.
2. **Telephone.** Call 1-800-2PAYTAX (1-800-272-9829).

Payment Voucher (Form PA-V)

If you decide not to use electronic funds withdrawal or a credit/debit card, submit your payment with a Form PA-V. Do not use this voucher for any other purpose. Follow the instructions below.

Paying With a Form PA-V

- SSN – Print your SSN and your spouse's SSN on your Form PA-V in the same order as they appear on your tax return.
- Name(s) – Verify that your name is correct. If your name is wrong, please make any necessary changes to your name directly on the form. If your spouse's name is on the Form PA-V but you and your spouse are filing separate PA tax returns, do not use the form.
- Address – If the address on your Form PA-V is not correct, you may use your Form PA-V. The Department will obtain your correct address from your PA tax return.
- Payment – Carefully enter the amount of your payment.
- Make your check or money order payable to: PA Dept. of Revenue.
- Write (1) "2010 PA-V", (2) the last four digits of your SSN and (3) your daytime telephone number on your check or money order. The Department will need the last four digits of your SSN, if your check becomes separated from your Form PA-V.

IMPORTANT: Please print your name clearly on your money order.

DO NOT

- Staple the payment to the Form PA-V.
- Use your Form PA-V if you do not owe tax.

Mailing your payment

- If you filed using Federal/State e-file, TeleFile, or pa.direct.file, mail only your Form PA-V and payment. Use the correct label from the envelope provided.

Paying Without a Form PA-V

If you do not have a Form PA-V, make your check or money order payable to: PA Dept. of Revenue. Write: (1) "2010 PA-V"; (2) your confirmation number from your TeleFile or pa.direct.file return or DCN number from your e-filed return; and (3) your daytime telephone on your payment. The Department will need your confirmation number or DCN number from your electronically filed return to accurately apply your payment. Use the envelope and the label provided in the booklet to mail your check. If you did not receive a confirmation number or DCN number when filing your return, the Department did not successfully receive your electronic return. If you do not have an envelope, mail your payment to:

**PA DEPARTMENT OF REVENUE
PAYMENT ENCLOSED
1 REVENUE PLACE
HARRISBURG PA 17129-0001**

FILING YOUR PA TAX RETURN ELECTRONICALLY

The following instructions are for filing a PA tax return by telephone with TeleFile, over the Internet with pa.direct.file, and through a tax preparer or computer software with Federal/State e-file.

TeleFile

Collect your information, complete the TeleFile Worksheet, dial the toll-free number, and follow the instructions. You can file your return in just a few minutes. If you do not understand an instruction, stop and the system will automatically repeat it. If you are stuck in one spot, hang up and try again.

Before you call to TeleFile:

- Review the information on your Payment Voucher (Form PA-V). If any of the information is incorrect, you cannot use TeleFile.
- Assemble all of your 2010 Form(s) W-2, 1099-INT and 1099-DIV, and receipts for your allowable unreimbursed employee business expenses.
- Complete the TeleFile Worksheet. The TeleFile Worksheet is your copy of your 2010 PA tax return. Write down the confirmation number the system gives you in the space provided on your TeleFile Worksheet. The confirmation number is the Department's receipt for your PA tax return.
- TeleFile will ask you to verify the name of the school district in which you lived on Dec. 31, 2010. If you need to change your school district, the five-digit codes are listed on Pages 19 and 20.
- If you are eligible for Tax Forgiveness, complete the PA TeleFile SP Worksheet. **CAUTION:** If you did not qualify for Tax Forgiveness last year, but qualify this year, you may not use TeleFile. Use another filing option.

INSTRUCTIONS FOR THE TELEFILE WORKSHEET

Read the TeleFile Worksheet and enter your information before you call **1-888-4PAFILE (1-888-472-3453)**.

Part 1. Identification Information

When the TeleFile system prompts you, follow these steps:

1. Enter your Social Security Number.
2. Enter the first five digits of your ZIP code.
3. Enter the spouse SSN, if Married, Filing Jointly.
4. The TeleFile system will read you the name of your school district. When prompted, confirm that this is the school district where you lived on Dec. 31, 2010, even if you moved after

Dec. 31, 2010. If the school district name is not correct, enter the appropriate school code from the list on Pages 19 and 20.

Part 2. Information from each Form W-2, Wage and Tax Statement

See the sample Form W-2 below. If you do not have an amount for a line, enter zero, and TeleFile will then take you to the next step.

IMPORTANT: Enter amounts in whole dollars. Do not enter cents.



FILING TIP: If you have more than one Form W-2, complete Part 2 before you call.

Follow these steps:

1. Enter the total number of your Form(s) W-2. Include the number of your spouse's Form(s) W-2 if filing jointly.
2. You may not use TeleFile if you have more than seven Forms W-2.

When TeleFile prompts you, enter the following information from Part 2 for each Form W-2:

- Column a. Enter the nine-digit Federal Employer Identification Number from Box b of your Form W-2. **Do not** use the Employer's state ID number from Box 15.
- Column b. Enter your PA compensation from Box 16. **Do not** use federal wages from Box 1.
- Column c. Enter state tax withheld from Box 17, if PA appears in Box 15.
- Column d. Enter the allowable unreimbursed employee business expenses that you incurred for each employer. Complete a PA TeleFile UE Worksheet for each job in which you incurred expenses. For each Form W-2, enter only the expenses directly related to that job.

Part 3. Amounts you must enter

When **TeleFile** prompts you:

1. Enter your PA-taxable interest income; and/or
2. Enter your PA-taxable dividends and capital gains distributions from mutual funds income.

If your PA-taxable interest income, your dividend and capital gains distributions from mutual funds income (or both) are more than \$2,500, you cannot use TeleFile because you must complete and submit the appropriate PA Schedule A and/or B.

If you received Tax Forgiveness last year:

1. Enter your filing status, only if it is Married, Filing Separately.
2. Enter your Nontaxable Income Total.



FILING TIPS:

- If you qualify for Tax Forgiveness, first fill out the PA TeleFile SP Worksheet. If your Filing Status is Married, Filing Separately, you must enter your Filing Status for Tax Forgiveness purposes from your PA TeleFile SP Worksheet. **IMPORTANT:** You cannot claim dependents when filing using TeleFile. Although you cannot use this filing option, you may claim this credit using pa.direct.file, Federal/State e-file, or on a PA-40 tax return.
- If your Filing Status is Married, Filing Separately, you must report your total combined PA nontaxable income.
- If you did not receive Tax Forgiveness last year, TeleFile will not ask for this information. It will skip this line. If you believe that you qualify for Tax Forgiveness, do not continue. Hang up. You may claim this credit using pa.direct.file, Federal/State e-file, or on a PA-40 tax return.

Part 4. Your TeleFile Tax Return

When you have entered all your information, TeleFile will tell you the amounts to enter on Lines 1 through 7 on your TeleFile Worksheet.

- Line 1. Gross Compensation**
- Line 2. Unreimbursed Employee Business Expenses**
- Line 3. Net Compensation**
- Line 4. Taxable Income**
- Line 5. Tax Liability**
- Line 6. Total Tax Withheld**
- Line 7. Tax Forgiveness Credit**

Part 5. Tax Due or Overpayment

TeleFile performs the math calculations from the information you entered and tells you if you have a Tax Due on Line 8, an Overpayment on Line 9, or an Equal Return (Lines 8 and 9 are each zero). Enter this information on your TeleFile Worksheet.

SAMPLE FORM W-2

| | | | | | |
|---|----------------------------|---|----------------------------|---------------------------------|------------------|
| a Control number | | Void <input type="checkbox"/> | OMB No. 1545-0008 | | |
| b Employer identification number | | 1 Wages, tips, other compensation | | 2 Federal income tax withheld | |
| c Employer's name, address and ZIP code | | 3 Social security wages | | 4 Social security tax withheld | |
| | | 5 Medical wages and tips | | 6 Medicare tax withheld | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Employee's social security number | | 9 Advanced EIC payment | | 10 Dependent care benefits | |
| e Employee's first name and initial | | Last name | | 11 Nonqualified plans | |
| f Employee's address and ZIP code | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 | |
| | | 14 Other | | 12b | |
| | | | | 12c | |
| | | | | 12d | |
| 15 State Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

Wage and Tax Statement **2010** Department of the Treasury — Internal Revenue Service
 Form **W-2** Copy 2 To Be Filed With Employee's State, City or Local Income Tax Return. For Privacy Act and Paperwork Reduction Act Notice, see separate instruction

Line 8. Tax Due

If you owe PA income tax, you must pay the balance due on or before midnight, Monday, April 18, 2011.

REMINDER: If you owe \$1 or less, you do not have to submit a payment.

You have three options to pay the tax you owe:

- Credit Card or Debit Card (a convenience fee will apply)
- Electronic Funds Withdrawal
- Check or Money Order with your Payment Voucher (Form PA-V)

Read the information for Part 6 of your TeleFile Worksheet. Follow the instructions to pay your PA income tax using the method you select.

Line 9. Overpayment

If you overpaid your PA income tax, you have the option to receive a refund, donate your overpayment to one or more of the funds listed on the TeleFile Worksheet, or both.

If you want to donate all or a portion of your overpayment, listen carefully to the instructions for Lines 10 through 14. You must enter these amounts; otherwise, you will receive a refund for the full amount on Line 9. The total of Lines 10 through 15 must equal Line 9.

Line 10. Donation to the Wild Resource Conservation Fund

Line 11. Donation to the Military Family Relief Assistance Program

Line 12. Donation to the Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund

Line 13. Donation to the Juvenile (Type 1) Diabetes Cure Research Fund

Line 14. Donation to the PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund

See Page 17 for information on these organizations.

Line 15. Refund check mailed directly to you

Part 6. Direct Deposit or Electronic Funds Withdrawal

Federal banking rules impose additional reporting requirements on all electronic transactions (direct deposits and electronic funds withdrawals) that involve a financial institution outside the U.S. TeleFile will ask you if the bank you are using for the direct deposit of your refund or electronic funds withdrawal of tax due is a U.S. bank. If the bank is not a U.S. bank, TeleFile will inform you a check will be issued for your refund or you must pay the Department using one of the other payment options included on Page 8.

Refund. If you are receiving a refund, you can have it directly deposited into your checking or savings account, or have a refund check mailed directly to you. You will receive your refund faster if you choose direct deposit.

IMPORTANT: If you are filing your return via TeleFile and your checking or savings account number contains letters, you will not be able to use direct deposit or electronic funds withdrawal. However, you can make your tax due payment via the Revenue e-Services Center (See Electronic Funds Withdrawal on Page 8).

CAUTION: Not all banks/financial institutions allow the Department to deposit a joint refund into an individual account. If the direct deposit is rejected, a check will be mailed instead. The PA Department of Revenue is not responsible if a financial institution rejects a direct deposit.

If you authorize the Department to electronically deposit your refund or withdraw the PA tax you owe from your checking or savings account, complete Lines 16 through 19.

CAUTION: Carefully complete these lines. You must provide a routing number and account number. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The Department of Revenue is not responsible for a lost refund if you enter the wrong account information.

Line 16. Direct Deposit or Electronic Funds Withdrawal - Checking or Savings Account

Answer **YES** and specify whether you want the Department to access your checking or savings account. TeleFile will ask you for the routing number (Line 17) for your bank or financial institution and your account number (Line 18). Read the instructions for Lines 17 and 18.

Answer **NO** if you do not authorize the Department to directly deposit your overpayment or withdraw your PA tax due.

Line 17. Routing Number

Enter your bank or financial institution's nine-digit routing number. The first two digits must be 01 through 12, or 21 through 32. Do not use spaces or special characters when entering the routing number.

EXAMPLE: The routing number from the sample check on the following page is 031200102.

IMPORTANT: Your check may state that it is payable through a bank different from the financial institution where you have your account. If so, do not use the routing number on your check. Instead, ask your financial institution for the correct routing number and enter it on Line 17.

Line 18. Checking or Savings Account Number

Enter your checking or savings account number. Your account number may be as many as 17 digits and may contain both numbers and letters.

Enter the numbers from left to right. Do not use spaces or special characters when you enter your account number.

EXAMPLE: The checking account number from the sample check on the following page is 2501260814.

Line 19. Requested Payment Date

Your payment will be withdrawn the day after you file your return or you can choose the option to change the payment date if you file before April 18, 2011. You may enter any date up to and including April 18, 2011. If you file after April 18, 2011, your payment will be withdrawn on the following business day. Enter the Requested Payment Date in the MMDDYYYY (month, day, year) format.

EXAMPLE: Enter April 18, 2011, as 04182011.

IMPORTANT: If you file after April 18, 2011, and owe tax, PA law imposes late filing and/or underpayment penalty plus interest on the tax you owe.

Part 7. Signature(s) and TeleFile Confirmation Number

You must sign your PA TeleFile Tax Return by entering your Social Security Number. If you are married and filing jointly, you and your spouse must both enter your SSNs in the same order you entered your information into TeleFile.

Follow the TeleFile instructions. TeleFile will then give you a nine-digit confirmation number that is your proof that you filed your PA TeleFile Tax Return. Write this confirmation number and the date you received it on the lines provided in Part 7.

SAMPLE CHECK

| | | |
|--|--------------------------------------|---|
| Joe & Jane Taxpayer 123 Drive Avenue Nowhere, PA 78910 | 50-42 370 1234567890 | 0001 |
| Date _____ | | \$ _____ |
| Pay To The Order Of: _____ | | _____ Dollars |
| Your Bank Commonwealth Region Harrisburg, PA | ROUTING NUMBER 1:031200102 | ACCOUNT NUMBER 2501126110814 110001 |
| Memo _____ | Signature _____ | |

IMPORTANT: Once you receive your confirmation number, you have filed your PA TeleFile Tax Return. Do not send your TeleFile Worksheet, schedules, or Form(s) W-2 to the Department. Keep them for your records.

INSTRUCTIONS FOR PA TELEFILE SP WORKSHEET

IMPORTANT: Complete your PA TeleFile SP Worksheet before you call to use the TeleFile system.

What is Tax Forgiveness?

Tax Forgiveness is a credit that allows eligible taxpayers to reduce all or part of their PA tax liability. Tax Forgiveness:

- Gives state tax back to some taxpayers; or
- Forgives some taxpayers of their liabilities even if they have not paid their PA personal income tax.

Claiming Tax Forgiveness on TeleFile

As an unmarried taxpayer or a married couple, you can claim Tax Forgiveness using TeleFile if:

- You received Tax Forgiveness last year, and
- You qualify again this year.

Read the instructions to see if you qualify.

CAUTION: If you did not receive Tax Forgiveness last year, do not use TeleFile. If you received Tax Forgiveness last year and have a dependent child in 2010, but still qualify for 100 percent Tax Forgiveness without claiming your child, you can use TeleFile this year. If you need to claim your dependent child to receive Tax Forgiveness in 2010, you must file using pa.direct.file, Federal/State e-file, or a paper PA-40.

For more information about Tax Forgiveness:

- Visit the Department's website at www.revenue.state.pa.us;
- Call toll-free 1-888-PATAXES and select the Tax Forgiveness option; or
- Call the Forms Ordering Message Service at 1-800-362-2050, order the Tax Forgiveness brochure (REV-631) and request a PA-40 form.

Who Is an Eligible Claimant for Tax Forgiveness?

You, and your spouse if married, are eligible if:

1. You are subject to PA personal income tax. You and/or your spouse are liable for PA tax on your income (or would be liable if you earned, received, or realized PA-taxable income);
2. You are not a dependent on another person's federal tax return; and

3. You meet the eligibility requirements.

IMPORTANT: If unmarried, you must meet the first three requirements. If married and living together, you may claim Tax Forgiveness together if at least one of you meets all three requirements. If married but not living together, you may claim Tax Forgiveness only if you meet the eligibility requirements.

NOTE: Generally, a dependent cannot claim Tax Forgiveness unless he or she is claimed as a dependent of someone who is also eligible for Tax Forgiveness. If you are eligible, your dependent child may be eligible. Your dependent child may file and claim Tax Forgiveness using TeleFile. If your dependent child is a full-time student, he/she cannot claim this credit using TeleFile. He/she must file using one of the other filing options. Married persons are not dependents of one another for federal purposes or for PA Tax Forgiveness purposes.

IMPORTANT: Retired persons who do not have tax withheld, but earn or receive PA-taxable compensation, interest income, and dividend income may file using TeleFile and receive up to 100 percent Tax Forgiveness.

Joint or Separate Returns for Tax Forgiveness Purposes

If Unmarried or Married, Filing Jointly (as defined below and on Page 12):

- Complete ALL the information for you and your spouse in Column A.
- Do not use Columns B or C. When filing a joint return, it is not necessary to separate income, excluding your taxable income.

If Married, Filing Separately (as defined on Page 12):

- Complete the information for yourself in Column B.
- Complete ALL the information in the Spouse's Income Column C, including your spouse's taxable income.
- Add the totals from both columns and use the combined income total.

CAUTION: Married taxpayers must use their combined Eligibility Income on all versions of PA Schedule SP.

Filing Status

If you changed your filing status from 2009, you cannot use TeleFile. If your filing status did not change, fill in the appropriate oval on your PA TeleFile SP Worksheet:

- Unmarried means you were single, divorced, widowed, or separated pursuant to a written separation agreement or separated and living apart all the time during the last six months in 2009 and your status did not change in 2010.

- Married, Filing Jointly means you filed Married, Filing Jointly in 2009 and your status did not change in 2010; or.
- Married, Filing Separately means you filed Married, Filing Separately in 2009 and your status did not change in 2010.
- Married also means that you and your spouse filed as married using TeleFile in 2009, but in 2010 you were separated without a written separation agreement or you were separated and lived apart for less than the last six months of 2010. You and your spouse can still use TeleFile for 2010.

Eligibility Income for PA TeleFile SP Worksheet

Calculate and enter the total nontaxable PA income that you and your spouse received in each category. Enter zero if you have no income to report on a line.

Spouse's Income Column C, Line 1

Use this line only if your Filing Status is Married, Filing Separately. You must include your spouse's PA taxable income in order to claim Tax Forgiveness. Enter your spouse's taxable income from his or her PA tax return on this line.

Line Instructions

1. Do not enter your PA-taxable income (or your spouse's PA-taxable income if Married, Filing Jointly) on the PA TeleFile SP Worksheet. The TeleFile system calculates it for you.

IMPORTANT: If filing as Married, Filing Separately, report your spouse's PA-Taxable Income on Line 1.

Nontaxable Income Lines 2 through 9

This income is not taxable under PA law or regulations, and may not be taxable for federal purposes. Read each description carefully.

- If Single or Married, Filing Jointly, use Column A.
- If Married, Filing Separately, enter your information in Column B and your spouse's information in Column C.

Follow the instructions for reporting the correct income amounts on the PA TeleFile SP Worksheet.

2. **Nontaxable interest, dividends, and gains. Include income and gains** from investments in direct obligations of the federal government, Pennsylvania, and political subdivisions of Pennsylvania. Include the nontaxable portion of gain from the

sale of any property. Include nontaxable income received as a beneficiary of an estate or trust.

3. **Alimony.** Enter the amount of federally taxable alimony that you receive.
4. **Insurance proceeds and inheritances.** This amount includes the total proceeds received from life or other insurance policies. Also, include inherited cash or the value of property received.
5. **Gifts, awards, and prizes.** Include the total amount of nontaxable cash or property received as gifts from others. Also include awards given in recognition of civic and social achievements and prizes from all games of the Pennsylvania Lottery.
6. **Nontaxable military income.** This amount represents the difference between the total military income you earned and the amount you report on your PA tax return. **Do not include combat zone pay and/or hazardous duty pay.**
7. **Gain excluded from the sale of a residence.** Enter your nontaxable gain.
8. **Nontaxable educational assistance.** Include the total value of all nontaxable scholarships, fellowships, and stipends. Also include:
 - The value of tuition reductions offered as part of your employer's benefit plan.
 - The value of government education grants.
9. **Cash received for personal use from outside your home.** Include the following kinds of nontaxable income when determining your Eligibility Income:
 - Support you receive from a spouse or former spouse who does not live in your household. Do not include payments you receive for child support. (Child support is Eligibility Income for the child for whom support is paid.)
 - Any payments received from other persons outside your household, including nontaxable cash or property received for personal use. Examples include cash received from a parent to buy clothing or gifts from grown

ELIGIBILITY INCOME TABLE 1. UNMARRIED TAXPAYERS

If the eligibility income does not exceed:

| | | | | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| \$6,500 | \$6,750 | \$7,000 | \$7,250 | \$7,500 | \$7,750 | \$8,000 | \$8,250 | \$8,500 | \$8,750 |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|

Then your percentage of Tax Forgiveness and the decimal equivalent is:

| | | | | | | | | | |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 100% | 90% | 80% | 70% | 60% | 50% | 40% | 30% | 20% | 10% |
| 1.00 | .90 | .80 | .70 | .60 | .50 | .40 | .30 | .20 | .10 |

ELIGIBILITY INCOME TABLE 2. MARRIED TAXPAYERS

If the eligibility income does not exceed:

| | | | | | | | | | |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| \$13,000 | \$13,250 | \$13,500 | \$13,750 | \$14,000 | \$14,250 | \$14,500 | \$14,750 | \$15,000 | \$15,250 |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

Then your percentage of Tax Forgiveness and the decimal equivalent is:

| | | | | | | | | | |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 100% | 90% | 80% | 70% | 60% | 50% | 40% | 30% | 20% | 10% |
| 1.00 | .90 | .80 | .70 | .60 | .50 | .40 | .30 | .20 | .10 |

children. Do not include monies paid pursuant to a cost-sharing arrangement.

- Nontaxable payments to your employer's cafeteria plan for hospitalization, sickness, disability, or death, supplemental unemployment, or strike benefits.
- Payments received as a foster parent for providing in-home care for foster children.

Income not includable for PA Schedule SP purposes:

- Social Security benefits and Railroad Retirement benefits
 - Commonly recognized pension, old age, or retirement benefits paid after becoming eligible to retire, and retiring
 - United Mine Workers Pension
 - Child support (unless you are a dependent child eligible for Tax Forgiveness. See Page 11)
 - Military pension benefits
 - Civil Service Annuity
 - Unemployment compensation and public assistance
 - Payments received under workers' compensation acts, occupational disease acts, or similar legislation including Heart and Lung Pension
 - Payments for injuries received while working and damages received, whether by suit or otherwise, for personal injuries
 - Sick pay and disability benefits, including payments by third party insurers for sickness or disability
 - Damage awards and settlements from physical injury or sickness - pain and suffering, emotional distress
 - Personal use of an employer's owned or leased property and/or services, at no cost or at a reduced cost - if not reportable for federal income tax purposes
 - Income from contracts of insurance for long-term care that do not have accumulated refundable reserves payable upon lapse or surrender
10. Add the amounts on each line and enter the total on Line 10.
- Single or Married, Filing Jointly ONLY.** Enter the amount from Line 10 in Part 3 of your TeleFile Worksheet.
11. **Married, Filing Separately ONLY.** Add the amounts on Lines 10 and enter the total on Line 11 and in Part 3 of your TeleFile Worksheet.

STOP! You do not have to make any further calculations. TeleFile will calculate your Total PA-Taxable Income and your Eligibility Income. TeleFile will then select the appropriate Eligibility Income Table, and calculate your Tax Forgiveness credit for Line 7 of your TeleFile Worksheet.

INSTRUCTIONS FOR PA TeleFile UE WORKSHEET

Use this worksheet to claim allowable unreimbursed employee business expenses that you actually paid, either directly or through an authorized payroll deduction arrangement. These expenses must be ordinary, necessary, directly related to performing the duties of your job, and reasonable in amount. You must pay these expenses to perform or maintain your job. If you have expenses that are not on this worksheet, you may not use TeleFile.

IMPORTANT: The Department has the legal authority to require the reasons you incurred such expenses and an itemized list. If your expenses are more than your compensation either in total or for one Form W-2, you may not use TeleFile. You must file a paper PA-40 tax return and submit an explanation of your expenses.

CAUTION: Married persons who both claim expenses should each write their expenses separately on copies of PA TeleFile UE Worksheets.

1. Union Dues

Union dues, assessments, fair shares, and initiation fees are allowable business expenses if:

- Such payments are a condition of continued membership in the union, and membership is related directly to your present job; or
- Such payments are a required wage deduction under an agency shop agreement.

2. Work Clothes and Uniforms

The costs of purchasing and maintaining uniforms and work clothing to protect you from bodily injury are allowable business expenses, if the uniforms and clothing are both:

- Of a type specifically required by the employer to be purchased as a condition of continued employment; and
- Not adaptable to everyday use.

3. Small Tools and Supplies

Expenditures for small tools and supplies that your employer does not provide, but you must have to perform the duties of your job, are allowable business expenses. If any of these tools or supplies has a useful life of more than one year, and you depreciate or amortize the cost, you must use a long form PA Schedule UE. You can obtain a long form from one of the Forms Ordering Services listed on Page 5.

4. Total allowable unreimbursed employee business expenses. Add Lines 1, 2, and 3.

GENERAL INFORMATION FOR pa.direct.file

Before you log on to pa.direct.file:

- Locate your 2009 PA personal income tax return or your PA Driver's License/Identification Card.
- Organize your tax information.

To file using pa.direct.file:

- Go to the Department's e-Services Center website at www.revenue.state.pa.us
- Enter your Social Security Number and the information that the system requests.
- Read and follow the instructions. Make sure you answer the questions on the homebase before you begin so the system makes the proper schedules available to you.
- Enter your information on the schedules. The system will calculate the amounts from the schedules and carry them to the proper line on the PA tax return. If you miss a schedule, you will have an opportunity at the end to edit your return. Select the additional schedule by answering yes to the question on the line you missed.
- Before you log off, make sure you print a copy of your 2010 PA tax return for your records, which includes your confirmation number.

DO NOT MAIL YOUR RETURN TO THE DEPARTMENT.

Filing Instructions are available on pa.direct.file

This booklet contains a limited amount of filing instructions to help you understand how to file your PA tax return. The pa.direct.file system offers complete filing instructions. If you are uncertain about how to complete a schedule or a line on your Internet PA tax return, select the link for "filing instructions" and a separate window

will open with the instructions. When you are done, close the window, and complete the schedule.

You have 20 minutes to submit each schedule. If you believe you are in danger of timing out - and losing your return - scroll down to the bottom of the screen and click on *Calculate*. This will restart your filing time with an additional 20 minutes.

If you have an unusual situation that the pa.direct.file or PA-40 instructions do not explain, you can access the PA PIT Guide while on the Department's website. It is the most complete publication available on the PA personal income tax. To find your topic, use the search feature.

GENERAL INFORMATION FOR FEDERAL/STATE e-file

You can pay a tax professional that offers Federal/State e-file to complete your federal and Pennsylvania tax returns. Once filed, the Department deals directly with your Electronic Return Originator (ERO) to acknowledge that your return was received and accepted and to resolve questions about your electronic tax return.

You can prepare your own tax returns by purchasing software that allows you to file your PA and federal returns together or separately. Some companies offer free tax preparation and filing to qualifying taxpayers. For more information, log on to www.irs.gov and select the link for electronic filing options.

COMPENSATION

What is PA-taxable compensation?

PA-taxable compensation includes, but is not limited to salaries, wages, tips, gratuities, commissions, bonuses, incentive payments, vacation and holiday pay, regular pay for sick leave, certain early distributions from retirement plans, and termination pay. The amount your employer reports in Box 16 of your Form W-2 shows your PA-taxable compensation. If you received a Form 1099 or other statement, your PA-taxable compensation is the gross amount that you received for performing services.

What is not PA-taxable compensation?

The following kinds of income are NOT taxable:

- Social Security benefits and/or Railroad Retirement benefits
- Commonly recognized pension, old age, or retirement benefits paid after meeting the conditions of the qualifying retirement plan and retiring
- Military pension
- Civil Service Annuity
- Unemployment compensation and public assistance
- Payments received under federal trade adjustment assistance, trade readjustment allowances and alternative adjustment assistance
- Child support
- Alimony
- Inheritances
- Death benefits
- Income in respect of a decedent
- Active duty pay received from the U.S. government for service outside Pennsylvania as a member of the armed forces
- Payments received under workers' compensation acts, occupational disease acts, or similar legislation, including payments for injuries received while working, and damages received, whether by suit or otherwise, for personal injuries

- Sick or disability pay, even if paid by a third-party (does not include amounts paid as sick leave)
- Employer-paid group term life insurance premiums
- Damage awards and settlements from physical injury or sickness such as pain and suffering or emotional distress
- Awards and gifts made from detached or disinterested generosity
- Personal use of an employer's owned or leased property and/or services, at no cost or at a reduced cost
- Federally taxable punitive damages received for personal physical injury or physical sickness, whether received by suit or by settlement

PA personal income tax law differs from federal income tax law. It is because of these differences that PA compensation and federal wages on a Form W-2 are different. If you retired from an employer and receive a pension, your retirement benefits are probably not taxable for Pennsylvania. If you want additional information on these Pennsylvania/IRS differences, obtain a PA-40 booklet or visit the Department's website at www.revenue.state.pa.us and select the PA PIT Guide. Go to Chapter 7, Compensation, of the guide. To find your topic, use the search feature.

RETIREMENT, PENSIONS, DEFERRED COMPENSATION, AND MILITARY PAY

Pennsylvania does not tax retirement income from eligible employer-sponsored retirement plans (such as employer-sponsored pension or 401(k) savings, qualified deferred compensation plans, or thrift plans) and eligible nonemployer-sponsored retirement plans (such as IRAs or Roth IRAs). If you have a question as to whether your employer's retirement plan is an eligible plan for PA personal income tax purposes, ask your employer.

Contributions. The contributions you make to an eligible retirement plan (including all IRAs) are PA-taxable compensation, even if your contributions are not taxable for federal purposes. Contributions to retirement plans are not deductible from PA-taxable income.

Distributions. All amounts you receive from a PA-eligible retirement or old age benefit plan are taxable in the year you receive the payments, except:

1. Payments you receive after you qualify for retirement and retire.
2. Payments you receive that you roll over into another deferred payment program or retirement IRA, but only when the transferred amounts are not taxable income for federal purposes.
3. Payments paid to the estate or designated beneficiary upon an employee's death.
4. Payments you receive at regularly recurring intervals during periods of disability by reason of disability.
5. All distributions (regardless of the distribution code reported in Box 7 of the 1099-R) from the State Employees' Retirement System, the Pennsylvania School Employees' Retirement System, the Pennsylvania Municipal Employees Retirement System, and the U.S. Civil Service Commission Retirement Disability Plan.
6. Retired or retainer pay of a member or former member of a uniform service calculated under Chapter 71 of Title 10, U.S. Code as amended.
7. Distributions from an employer-sponsored retirement plan (including a qualified deferred compensation plan) that represent your previous contributions. You cannot use TeleFile to report previous contributions and must select another filing method.

Distributions are taxable to the extent the distribution exceeds your previous contributions. PA law does not have any exceptions similar to federal exceptions for withdrawals before meeting the requirements of the retirement plan or age 59½. If you have taxable distributions or the distributions you receive are early distributions, you cannot use TeleFile and must select another filing method.

NOTE: You do not have to pay PA tax on the difference between the amount distributed from your traditional IRA and your previous contributions, if you rolled over the entire withdrawal:

1. Directly (trustee to trustee) from the traditional IRA to the Roth IRA; or
2. Within 60 days from the date you received the distribution.

CAUTION: If you invested in an annuity, including a retirement annuity that is not part of an employer-sponsored program or a commonly recognized retirement program, you have PA-taxable income when you begin receiving annuity payments. You must report the distributions as taxable interest income to the extent they are included in federal gross taxable income. You cannot use TeleFile, and must select another filing method.

Early Retirement Incentive Plans

Payments you receive as an inducement to retire early are taxable compensation. Your employer should include incentive payments on your Form W-2 and withhold PA tax. Even when you move out of Pennsylvania, these incentive payments remain taxable to Pennsylvania.

Federal Form 1099-R. If you withdrew from your retirement or pension fund and received this form, you have PA-taxable compensation if:

1. Your retirement plan is not an eligible Pennsylvania retirement plan; or
2. If you have not reached the retirement age or years of service requirements under such eligible Pennsylvania retirement plan.

The PA PIT Guide contains additional information on Form 1099-R with its corresponding PA income tax treatment. To determine if the amount you received is PA-taxable income, review Boxes 1 through 3 (the amount you received or your distributions) and the PA tax treatment of Box 7 (the codes that will help determine the taxability of your distribution). The federal codes contained in Box 7 of Form 1099-R include:

- **Codes 1 & 2 Early Distribution.** This distribution is taxable for PA purposes, unless: (1) your pension or retirement plan was an eligible plan for PA tax purposes, and (2) you retired after meeting the age conditions of the plan or years of service conditions of the plan. If taxable, you report your income under the cost recovery method, which means that since you paid PA income tax on your contributions, Pennsylvania will not tax your distributions until you have recovered an amount equal to your previously taxed contributions. If you are not sure whether your plan was an eligible retirement plan under PA income tax law, you must ask your plan administrator. If you have a distribution from Form 1099-R with a distribution Code 1 or 2 in Box 7 of the form, you can not use TeleFile and must select another filing method.
- **Code 3 or 4 Death/Disability Distribution.** A distribution due to death is not taxable for PA purposes. A distribution due to disability generally is not taxable for PA purposes.
- **Code 7 Normal Distribution.** This is a distribution from an eligible Pennsylvania retirement plan, and is not taxable if you met the plan requirements for retirement, and retired.

CAUTION: Distributions on Form 1099-R with Code 7 from a commercial insurance or mutual company annuity purchased as a

retirement annuity are not distributions from an eligible Pennsylvania retirement plan and are taxable as interest income to the extent they are included in federal gross taxable income.

- **Code G or H Rollover.** This is a rollover from one qualified fund to another and is not taxable for PA purposes.

Non-Qualified Deferred Compensation Programs

With certain exceptions, Pennsylvania's constructive receipt rules are now the same as the federal constructive receipt rules to determine when compensation is received by a cash basis taxpayer. Following the federal constructive receipt rule, deferrals to nonqualified deferred compensation plans are not included in compensation. However, compensation now includes distributions from nonqualified deferred compensation plans attributable to an elective deferral of income, regardless of whether the distributions are paid during employment or retirement. Additionally, distributions of previously taxed contributions are not taxable. If you receive distributions of previously taxed contributions, you cannot use TeleFile and must select another filing method.

Military Pay - Members of the Armed Forces

PA residents report military pay earned while in Pennsylvania or earned when not on active duty status as taxable compensation. Active duty military pay is not taxable for Pennsylvania purposes if earned by a PA resident serving on full-time active duty outside Pennsylvania, federal active duty for training outside the state or any of your military pay that includes duty ordered pursuant to 35 PA.C.S. CH. 76 (relating to the Emergency Management Assistance Compact). However, other income is still taxable. Please see the information for Combat Zone and Hazardous Duty Service on Page 16.

Do not include qualifying active duty military pay in PA-taxable compensation. Submit legible copies of your Form(s) W-2, and your military orders assigning you to federal active duty outside Pennsylvania. While your Form W-2 may state active duty, it does not show where you performed your military service.

For more information see the Military Pay for Pennsylvania Personal Income Tax Purposes brochure (REV-612).

REMINDER: If you are using a military address, use your APO or FPO address.

EXAMPLES:

| | |
|--------------------|-------------------|
| KEVIN TAXPAYER | ROBERT TAXPAYER |
| UNIT 2050 BOX 4190 | PSC 802 BOX 74 |
| APO AP 96278-2050 | APO AE 09499-0074 |

IMPORTANT: A PA resident in the U.S. Public Health Service, the National Oceanic and Atmospheric Administration, or the U.S. Foreign Service outside Pennsylvania is not on federal active duty as a member of the armed forces. This compensation is taxable for PA purposes.

Military Spouses Residency Relief Act

The Military Spouses Residency Relief Act (MSRRA) affects the treatment of residency and income for spouses of military personnel for state tax purposes for tax years 2009 and after. If a Pennsylvania resident service member is serving outside Pennsylvania and their nonmilitary spouse earns income in that other state – and the spouse claims relief under the MSRRA – the spouse's income is only taxable to Pennsylvania. If a Pennsylvania nonresident service member is serving in Pennsylvania and their nonmilitary spouse earns income in Pennsylvania, the spouse's income is not taxable to Pennsylvania under MSRRA, when the service member and spouse are both residents or domiciliaries of the same other state, and if the spouse is in Pennsylvania solely to be with the service member. PA-source income, from a business, profession, farm, rental or royalty property, related to a business

or property located in Pennsylvania remains taxable to PA nonresident military personnel and their spouses and is not covered by the MSRRA. For detailed information on how MSRRA impacts state taxation of income earned by a service member's nonmilitary spouse, please review the Tax Bulletin 2010-01 on the department's website, www.revenue.state.pa.us.

Combat Zone and Hazardous Duty Service

Pennsylvanians serving in combat zones or qualified hazardous duty areas designated by the President of the U.S. are given the same additional time to file their state income tax returns and make payments as allowed for federal income tax purposes. The deadline is automatically extended to 180 days from the last day of service or the last day of continuous hospitalization for injury incurred in one of these areas.

IMPORTANT: If you are filing your return electronically using e-file or pa.direct.file, you must still fax or mail copies of your orders to the Department. For combat zone related service, print COMBAT ZONE at the top of your orders. Fax all copies of orders to (717) 772-4193 or mail your orders to:

Regarding: Military Orders (or "COMBAT ZONE" if COMBAT ZONE orders)

**PA DEPARTMENT OF REVENUE
ELECTRONIC FILING SECTION
PO BOX 280507
HARRISBURG PA 17128-0507**

INTEREST INCOME

If your total PA-taxable interest income is \$2,500 or less, you must report your income, but are not required to complete and submit PA Schedule A.

PA-taxable income includes interest from:

- Savings and loan associations
- Credit unions, even if reported as dividends on your statement
- Bank deposits
- Bonds (except as exempted below)
- Certificates of deposit
- Interest-bearing personal checking accounts
- PA, federal, and local tax refunds
- Other deposits, investments, and obligations
- GNMA and FNMA certificates and other obligations that are guaranteed by the U.S. government, but not direct obligations of the U.S. government
- Obligations of other states or countries
- Mutual savings banks and cooperative banks, even if reported as dividends
- Income on life insurance contracts, annuities or endowments if reported for federal income tax purposes
- Income from charitable gift annuities included in federal gross taxable income as ordinary or capital gain income
- Amounts paid out of Archer Medical or Health Savings Account includable in federal gross taxable income or excess contribution distributions
- Taxable amounts distributed from IRC Section 529 Qualified Tuition Account Programs for non-education purposes

PA-taxable income does not include interest from:

- Direct obligations of the U.S. government (U.S. Treasury Bonds, Notes, Bills, Certificates, and Savings Bonds)

- Direct obligations of the Commonwealth of Pennsylvania
- Direct obligations of political subdivisions of Pennsylvania

IMPORTANT: You must include PA tax-exempt interest in Eligibility Income for Tax Forgiveness purposes.

DIVIDENDS AND CAPITAL GAINS DISTRIBUTIONS FROM MUTUAL FUNDS

If your total PA-taxable income in this class is \$2,500 or less, you must report your income, but are not required to complete and submit PA Schedule B. Capital gains distributions from mutual funds are taxable dividend income for Pennsylvania. You can include such distributions here. The box reference for total capital gains distributions (from a mutual fund) on a 1099-DIV is Box 2a.

Stock Dividend Reinvestment Plans

Under such a plan, you elect dividends in the form of stock rather than cash or other property. You must include the stock's fair market value as dividend income as of the date paid.

PA-taxable income does not include dividend income from:

- Dividends distributed by a corporation to its stockholders as stock, if the distribution is not personal income for federal purposes.
- Distributions designated as return of capital by utility companies and other corporations that reduce the basis of your stock in the corporation.
- Dividends from deposits or withdrawals from accounts paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions. Report these payments as PA-taxable interest income on Line 2.
- Ordinary dividends paid by a mutual fund or a registered investment company that the fund/company statement designates as being exempt-interest dividends. Use the percentage of the total dividend income that is from exempt PA and exempt federal obligations.

For a list of exempt obligations, request Tax Exempt Obligations for Pennsylvania Personal Income Tax Purposes (Form REV-1643).

OTHER INFORMATION

Amending Personal Income Tax Returns

If you realize you made a mistake on your PA tax return, you must correct your TeleFile return by filing a separate PA-40 return and marking the Amended Return oval on the return. You cannot amend your PA tax return using TeleFile. However, if your software supports the amended PA return, you can amend your 2010 return using Federal/State e-file. If you filed using pa.direct.file, you may also use the pa.direct.file system to file an amended return. To amend prior tax years, obtain a PA-40 Personal Income Tax Forms and Instructions booklet for the year you want to amend.

The Department will take your original refund or payment into account. Be sure to sign your amended return and mail it with all explanations and attachments to the addresses as shown for the original filing of a return in the PA-40 Personal Income Tax Forms and Instructions booklet.

IMPORTANT: You may not file an amended PA return after the Department issues an assessment if your amendment relates to the same taxable year and item of income, gain, deduction, or loss that the Department assessed. You must either file a timely petition for reassessment or pay the assessment and file a timely

refund petition. You must submit a refund petition, Form REV-65, no later than six months after the date of the assessment.

Penalty and Interest

The Department will bill you for any penalty and interest that you owe. Taxpayers may also calculate penalty and interest by visiting the Revenue e-Services Center at www.revenue.state.pa.us.

Penalties for Not Filing or for Filing a Late Return

PA law imposes a penalty if you do not file your return on or before the due date or the approved extended due date. The penalty is 5 percent of the unpaid tax due for each month or fraction of a month. PA law imposes this penalty unless you show reasonable cause for late filing. The maximum penalty is 25 percent. The minimum penalty is \$5. The Department may prosecute any person who attempts to evade or defeat his or her PA tax responsibility.

Penalties for Underpayment or Late Payment

If you do not pay the full amount of your tax due with your extension or your timely filed return, PA law imposes a 5 percent underpayment penalty. If you do not report taxable income that is more than 25 percent of the taxable income shown on your return, PA law imposes an additional penalty. This penalty is 25 percent of the tax due on your unreported income.

You are liable for these penalties if your underpayment of tax is due to negligence or intentional disregard of rules and regulations, but without intent to defraud. The Department may assess both late filing and underpayment penalties if you file your return after the due date, or extended due date, and do not pay your tax liability with your return.

IMPORTANT: If any part of any underpayment of the tax is due to fraud, PA law imposes a penalty of 50 percent of the underpayment.

Penalty for Uncollectible Funds

PA tax law imposes an additional penalty on funds submitted via check and not paid on presentment or an electronic funds transfer payment and not credited on transmission (bad checks). The penalty is 10 percent of the face amount of the check or electronic funds transfer payment. The penalty imposed cannot exceed \$1,000 nor be less than \$25.

Other Penalties

PA law imposes a \$500 penalty on a taxpayer that files a frivolous return. A frivolous return is one that:

- Does not contain sufficient information for the Department to determine the correct liability;
- Contains information indicating the liability is significantly incorrect; or
- Indicates that the taxpayer is filing in a manner to delay or impede the administration of the PA tax law.

Interest for Nonpayment or Late Payment

If you do not pay the tax due on or before the due date, PA law imposes interest from April 18, 2011 to the date of payment. The annual interest rate is that rate established January 1 of each calendar year by the U.S. Secretary of the Treasury.

Abatement of Penalties

Penalties may be abated only if the taxpayer can show reasonable cause for abatement in his or her petition for reassessment of the penalty. To be timely, the petition must be filed with the Department's Board of Appeals within 90 days of the mailing date of the assessment of the penalty.

DONATIONS

WILD RESOURCE CONSERVATION FUND

You have the chance to "Do Something Wild" and help protect Pennsylvania's non-game wildlife and native wild plants by making a contribution to the Wild Resource Conservation Fund. This special nonprofit fund helps Pennsylvania's resource agencies protect and restore these unique state treasures.



You can also send a direct, tax-deductible contribution to: Wild Resource Conservation Fund, PO Box 8764, Harrisburg, PA 17105-8764. For more information, visit: www.dcnr.state.pa.us/wrcpf/

MILITARY FAMILY RELIEF ASSISTANCE PROGRAM



Help those who serve our Nation and Commonwealth by making a gift to the Military Family Relief Assistance Program. Your gift will help Pennsylvania service members and their families by providing financial assistance to those with a direct and immediate financial need as a result of military service. You can also send a direct, tax-deductible, gift to the Military Family Relief Assistance Program, c/o Department of Military and Veterans Affairs, Fort Indiantown Gap, Annville, PA 17003-5002. For more information visit: www.dmva.state.pa.us or call toll free 1-866-292-7201.



pennsylvania
DEPARTMENT OF HEALTH

GOVERNOR ROBERT P. CASEY MEMORIAL ORGAN AND TISSUE DONATION AWARENESS TRUST FUND

In Pennsylvania alone, there are more than 7,900 men, women and children waiting to receive life-saving organ transplants. Just one donor can save or enhance the lives of up to 50 people. Donating an organ is truly giving the gift of life. Each year, many Pennsylvanians are fortunate to receive transplanted organs that save their lives. You can help this vital effort by contributing all or a portion of your Pennsylvania tax refund to support educational programs that encourage people to become organ and tissue donors.

You can also send a direct, tax-deductible contribution by making your check or money order payable to the Governor Robert P. Casey Memorial Trust Fund and mailing it to: Department of Health, Bureau of Administrative and Financial Services, Division of Budget, 625 Forster St., Health and Welfare Building, Room 832, Harrisburg, PA 17120.

JUVENILE (TYPE 1) DIABETES CURE RESEARCH FUND

Type 1 diabetes is a condition where the body does not produce insulin, the hormone needed to convert sugar (glucose), starches and other food into energy needed for living. Although the disease can be diagnosed at any age, it is most often diagnosed in children, adolescents and young adults. The causes of Type 1 diabetes are unknown, and there is currently no way to prevent or cure it. Persons with Type 1 diabetes are dependent on injected or pumped insulin for life. You have the opportunity to help find a cure for this disease by contributing all or a portion of your Pennsylvania tax refund to the Juvenile (Type 1) Diabetes Cure Research Fund.

You can also send a direct, tax-deductible contribution by making your check or money order payable to the Juvenile (Type 1) Diabetes Cure Research Fund and mailing it to: Department of Health, Bureau of Administrative and Financial Services, Division of Budget, 625 Forster St., Health and Welfare Building, Room 832, Harrisburg, PA 17120.

PA BREAST CANCER COALITION'S BREAST AND CERVICAL CANCER RESEARCH FUND

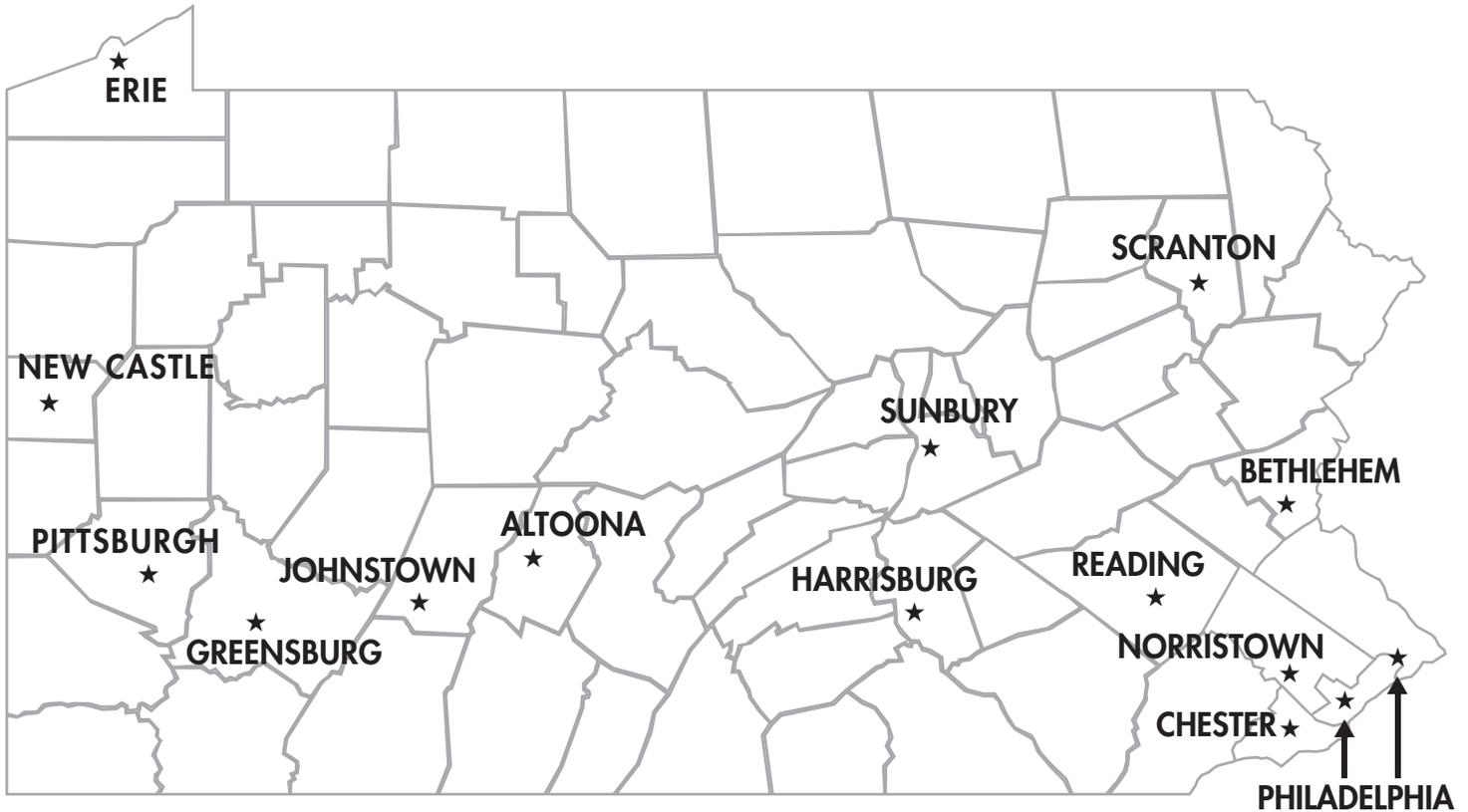
You have the opportunity to contribute to the PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund by making a donation of all or a part of your tax refund. Every penny of your donation goes directly to fund breast and cervical cancer research conducted by Pennsylvania researchers.



You can also send a direct, tax-deductible contribution to: PBCC's Breast and Cervical Cancer Research Fund, c/o PA Breast Cancer Coalition, 344 N. Reading Road, Ephrata, PA 17522. For more information, visit www.pabreastcancer.org or call 1-800-377-8828.

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: Please call ahead to verify a district office's address and its services or visit the Department's website at www.revenue.state.pa.us for information. Taxpayer assistance hours are 9 a.m. to 12 p.m. and from 1 to 4 p.m.



ALTOONA
STE 204
CRICKET FIELD PLZ
615 HOWARD AVE
ALTOONA PA 16601-4867
(814) 946-7310

BETHLEHEM
44 E BROAD ST
BETHLEHEM PA 18018-5998
(610) 861-2000

CHESTER
6TH FL STE 602
419 AVENUE OF THE STATES
CHESTER PA 19013-4451
(610) 619-8018

ERIE
448 W 11TH ST
ERIE PA 16501-1501
(814) 871-4491

GREENSBURG
SECOND FL
15 W THIRD ST
GREENSBURG PA 15601-3003
(724) 832-5283

HARRISBURG
LOBBY
STRAWBERRY SQ
HARRISBURG PA 17128-0101
(717) 783-1405

JOHNSTOWN
425 MAIN ST
JOHNSTOWN PA 15901-1808
(814) 533-2495

NEW CASTLE
103 S MERCER ST
NEW CASTLE PA 16101-3849
(724) 656-3203

NORRISTOWN
SECOND FL
STONY CREEK OFFICE
CENTER
151 W MARSHALL ST
NORRISTOWN PA 19401-4739
(610) 270-1780

PHILADELPHIA
STE 204A
110 N 8TH ST
PHILADELPHIA PA 19107-2412
(215) 560-2056

PHILADELPHIA
ACDMY PLZ SHPG CTR
3240 RED LION RD
PHILADELPHIA PA 19114-1109
(215) 821-1860

PITTSBURGH
CHMBR COMMRC BLDG
411 7TH AVE - ROOM 420
PITTSBURGH PA 15219-1919
(412) 565-7540

READING
STE 239
625 CHERRY ST
READING PA 19602-1186
(610) 378-4401

SCRANTON
RM 200
SAMTERS BLDG
101 PENN AVE
SCRANTON PA 18503-1970
(570) 963-4585

SUNBURY
535 CHESTNUT ST
SUNBURY PA 17801-2834
(570) 988-5520

PA SCHOOL DISTRICTS AND CODES BY COUNTY

SCHOOL DISTRICT CODE

ADAMS
 Bermudian Springs01110
 Conewago Valley01160
 Fairfield Area01305
 Gettysburg Area01375
 Littlestown Area01520
 Upper Adams01852

ALLEGHENY
 Allegheny Valley02060
 Avonworth02075
 Baldwin Whitehall02110
 Bethel Park02125
 Brentwood Borough02145
 Carlynton02160
 Chartiers Valley02175
 Clairton City02190
 Cornell02210
 Deer Lakes02225
 Duquesne City02250
 East Allegheny02280
 Elizabeth Forward02315
 Fort Cherry63240
 Fox Chapel Area02391
 Gateway02410
 Hampton Township02460
 Highlands02475
 Keystone Oaks02500
 McKeesport Area02600
 Montour02630
 Moon Area02634
 Mount Lebanon02640
 North Allegheny02685
 Northgate02687
 North Hills02690
 Penn Hills02735
 Penn-Trafford65710
 Pine-Richland02100
 Pittsburgh02745
 Plum Borough02750
 Quaker Valley02775
 Riverview02820
 Shaler Area02830
 South Allegheny02865
 South Fayette Township02870
 South Park02875
 Steel Valley02883
 Sto-Rox02885
 Upper Saint Clair Township02920
 West Allegheny02940
 West Jefferson Hills02955
 West Mifflin Area02960
 Wilkensburg Borough02980
 Woodland Hills02990

ARMSTRONG
 Allegheny Clarion Valley16030
 Apollo-Ridge03060
 Armstrong03085
 Freeport Area03305
 Karns City Area10360
 Kiski Area65440
 Leechburg Area03450
 Redbank Valley16800

BEAVER
 Aliquippa04050
 Ambridge Area04070
 Beaver Area04120
 Big Beaver Falls Area04150
 Blackhawk04160
 Central Valley04200
 Ellwood City Area37200
 Freedom Area04285
 Hopewell Area04410
 Midland Borough04530
 New Brighton Area04565
 Riverside Beaver County04585
 Rochester Area04690
 South Side Area04740
 Western Beaver County04930

BEDFORD
 Bedford Area05100
 Chestnut Ridge05150
 Claysburg-Kimmel07150
 Everett Area05300
 Northern Bedford County05600
 Tussey Mountain05800

SCHOOL DISTRICT CODE

BERKS
 Antietam06050
 Boyertown Area06075
 Brandywine Heights Area06085
 Conrad Weiser Area06110
 Daniel Boone Area06150
 Exeter Township06200
 Fleetwood Area06250
 Governor Mifflin06300
 Hamburg Area06350
 Kutztown Area06400
 Muhlenberg06550
 Oley Valley06650
 Reading06700
 Schuylkill Valley06750
 Tulpehocken Area06800
 Twin Valley06810
 Upper Perkiomen46860
 Wilson06910
 Wyomissing06935

BLAIR
 Altoona Area07050
 Bellwood-Antis07100
 Claysburg-Kimmel07150
 Hollidaysburg Area07350
 Spring Cove07750
 Tyrone Area07800
 Williamsburg Community07900

BRADFORD
 Athens Area08050
 Canton Area08100
 Northeast Bradford08300
 Sayre Area08600
 Towanda Area08650
 Troy Area08665
 Wyalusing Area08900

BUCKS
 Bensalem Township09100
 Bristol Borough09130
 Bristol Township09135
 Centennial09200
 Central Bucks09210
 Council Rock09235
 Easton Area48330
 Morrisville Borough09720
 Neshaminy09750
 New Hope-Solebury09760
 North Penn46570
 Palisades09800
 Pennridge09810
 Pennsbury09820
 Quakertown Community09840
 Souderton Area46710

BUTLER
 Allegheny Clarion Valley16030
 Butler Area10125
 Freeport Area03305
 Karns City Area10360
 Mars Area10500
 Moniteau10535
 Seneca Valley10790
 Slippery Rock Area10750
 South Butler County10780

CAMBRIA
 Blacklick Valley11060
 Cambria Heights11120
 Central Cambria11130
 Conemaugh Valley11140
 Ferndale Area11200
 Forest Hills11220
 Glendale17300
 Greater Johnstown11250
 Northern Cambria11450
 Penn Cambria11600
 Portage Area11630
 Richland11650
 Westmont Hilltop11850
 Windber Area56910

CAMERON
 Cameron County12270

CARBON
 Hazleton Area40330
 Jim Thorpe Area13500
 Lehigh Area13550

SCHOOL DISTRICT CODE

Palmerton Area13650
 Panther Valley13660
 Weatherly Area13900

CENTRE
 Bald Eagle Area14100
 Bellefonte Area14110
 Keystone Central18360
 Penns Valley Area14700
 Philipsburg-Osceola Area17700
 State College Area14800
 Tyrone Area07800

CHESTER
 Avon Grove15050
 Coatesville Area15190
 Downingtown Area15200
 Great Valley15350
 Kennett Consolidated15400
 Octorara Area15650
 Owen J. Roberts15660
 Oxford Area15670
 Phoenixville Area15720
 Spring-Ford Area46730
 Tredyffrin-Easttown15780
 Twin Valley06810
 Unionville-Chadds Ford15850
 West Chester Area15900

CLARION
 Allegheny-Clarion Valley16030
 Armstrong03085
 Clarion Area16120
 Clarion-Limestone Area16170
 Keystone16650
 North Clarion County16750
 Redbank Valley16800
 Union16900

CLEARFIELD
 Clearfield Area17100
 Curwensville Area17180
 Dubois Area17200
 Glendale17300
 Harmony Area17350
 Moshannon Valley17500
 Philipsburg-Osceola Area17700
 Purchase Line32730
 West Branch Area17900

CLINTON
 Jersey Shore Area41400
 Keystone Central18360
 West Branch Area17900

COLUMBIA
 Benton Area19100
 Berwick Area19110
 Bloomsburg Area19120
 Central Columbia19150
 Millville Area19500
 Mount Carmel Area49510
 North Schuylkill54500
 Southern Columbia Area19750

CRAWFORD
 Conneaut20103
 Corry Area25145
 Crawford Central20135
 Jamestown Area43360
 Penncrest20470
 Titusville Area61720
 Union City Area25910

CUMBERLAND
 Big Spring21050
 Camp Hill21100
 Carlisle Area21110
 Cumberland Valley21160
 East Pennsboro Area21250
 Mechanicsburg Area21650
 Shippensburg Area21800
 South Middleton21830
 West Shore21900

DAUPHIN
 Central Dauphin22140
 Derry Township22175
 Halifax Area22250
 Harrisburg City22275
 Lower Dauphin22400

SCHOOL DISTRICT CODE

Middletown Area22600
 Millersburg Area22610
 Steelton-Highspire22800
 Susquehanna Township22830
 Susquenita50600
 Upper Dauphin Area22900
 Williams Valley54880

DELAWARE
 Chester-Upland23123
 Chichester23130
 Garnet Valley23410
 Haverford Township23450
 Interboro23510
 Marple Newtown23550
 Penn-Delco23690
 Radnor Township23760
 Ridley23770
 Rose Tree Media23790
 Southeast Delco23840
 Springfield23850
 Unionville-Chadds Ford15850
 Upper Darby23945
 Wallingford-Swarthmore23960
 West Chester Area15900
 William Penn23965

ELK
 Brockway Area33070
 Forest Area27200
 Johnsonburg Area24350
 Kane Area42230
 Ridgway Area24600
 Saint Marys Area24800

ERIE
 Corry Area25145
 Erie City25260
 Fairview25330
 Fort LeBoeuf25355
 General McLane25390
 Girard25405
 Harbor Creek25435
 Iroquois25655
 Millcreek Township25760
 North East25830
 Northwestern25850
 Union City Area25910
 Wattsburg Area25970

FAYETTE
 Albert Gallatin Area26030
 Belle Vernon Area65060
 Brownsville Area26080
 Connellsville Area26130
 Frazier26290
 Laurel Highlands26400
 Southmoreland65750
 Uniontown Area26800

FOREST
 Forest Area27200

FRANKLIN
 Chambersburg Area28130
 Fannett-Metal28200
 Greencastle-Antrim28300
 Shippensburg Area21800
 Tuscarora28600
 Waynesboro Area28900

FULTON
 Central Fulton29130
 Forbes Road29230
 Southern Fulton29750

GREENE
 Carmichaels Area30130
 Central Greene30140
 Jefferson-Morgan30350
 Southeastern Greene30650
 West Greene30850

HUNTINGDON
 Huntingdon Area31250
 Juniata Valley31280
 Mount Union Area31600
 Southern Huntingdon County31750
 Tussey Mountain05800
 Tyrone Area07800

PA SCHOOL DISTRICTS AND CODES BY COUNTY

SCHOOL DISTRICT CODE

INDIANA

| | |
|-----------------------|-------|
| Apollo-Ridge | 03060 |
| Armstrong | 03085 |
| Blairsville-Saltsburg | 32110 |
| Harmony Area | 17350 |
| Homer-Center | 32330 |
| Indiana Area | 32370 |
| Marion Center Area | 32520 |
| Penns Manor Area | 32630 |
| Punxsutawney Area | 33800 |
| Purchase Line | 32730 |
| United | 32800 |

JEFFERSON

| | |
|-----------------------|-------|
| Brockway Area | 33070 |
| Brookville Area | 33080 |
| Claron-Limestone Area | 16170 |
| Dubois Area | 17200 |
| Punxsutawney Area | 33800 |

JUNIATA

| | |
|----------------|-------|
| Greenwood | 50300 |
| Juniata County | 34360 |

LACKAWANNA

| | |
|----------------------|-------|
| Abington Heights | 35030 |
| Carbondale Area | 35130 |
| Dunmore | 35220 |
| Forest City Regional | 58300 |
| Lackawanna Trail | 66500 |
| Lakeland | 35460 |
| Mid Valley | 35550 |
| North Pocono | 35650 |
| Old Forge | 35660 |
| Riverside | 35700 |
| Scranton | 35740 |
| Valley View | 35840 |

LANCASTER

| | |
|--------------------------|-------|
| Cocalico | 36130 |
| Columbia Borough | 36150 |
| Conestoga Valley | 36170 |
| Donegal | 36220 |
| Eastern Lancaster County | 36230 |
| Elizabethtown Area | 36240 |
| Ephrata Area | 36260 |
| Hempfield | 36310 |
| Lampeter-Strasburg | 36360 |
| Lancaster | 36400 |
| Manheim Central | 36440 |
| Manheim Township | 36450 |
| Octorara Area | 15650 |
| Penn Manor | 36520 |
| Pequea Valley | 36530 |
| Solanco | 36700 |
| Warwick | 36900 |

LAWRENCE

| | |
|---------------------|-------|
| Blackhawk | 04160 |
| Ellwood City Area | 37200 |
| Laurel | 37400 |
| Mohawk Area | 37500 |
| Neshannock Township | 37520 |
| New Castle Area | 37530 |
| Shenango Area | 37620 |
| Union Area | 37700 |
| Wilmington Area | 37800 |

LEBANON

| | |
|------------------------|-------|
| Annvile-Cleona | 38030 |
| Cornwall-Lebanon | 38130 |
| Eastern Lebanon County | 38230 |
| Lebanon | 38460 |
| Northern Lebanon | 38500 |
| Palmyra Area | 38530 |

LEHIGH

| | |
|---------------------|-------|
| Allentown City | 39030 |
| Bethlehem Area | 48100 |
| Catasauqua Area | 39130 |
| East Penn | 39230 |
| Northern Lehigh | 39450 |
| Northwestern Lehigh | 39460 |
| Parkland | 39510 |
| Salisbury Township | 39560 |
| Southern Lehigh | 39570 |
| Whitehall-Coplay | 39780 |

LUZERNE

| | |
|--------------|-------|
| Berwick Area | 19110 |
| Crestwood | 40140 |

SCHOOL DISTRICT CODE

| | |
|------------------------|-------|
| Dallas | 40160 |
| Greater Nanticoke Area | 40260 |
| Hanover Area | 40300 |
| Hazleton Area | 40330 |
| Lake-Lehman | 40390 |
| Northwest Area | 40600 |
| Pittston Area | 40660 |
| Wilkes-Barre Area | 40885 |
| Wyoming Area | 40920 |
| Wyoming Valley West | 40930 |

LYCOMING

| | |
|-------------------------|-------|
| Canton Area | 08100 |
| East Lycoming | 41200 |
| Jersey Shore Area | 41400 |
| Loyalsock Township | 41420 |
| Montgomery Area | 41500 |
| Montoursville Area | 41510 |
| Muncy | 41530 |
| South Williamsport Area | 41610 |
| Southern Tioga | 59700 |
| Wellsboro Area | 59850 |
| Williamsport Area | 41720 |

MCKEAN

| | |
|----------------|-------|
| Bradford Area | 42080 |
| Kane Area | 42230 |
| Oswayo Valley | 53750 |
| Otto-Eldred | 42600 |
| Port Allegany | 42630 |
| Smethport Area | 42750 |

MERCER

| | |
|---------------------|-------|
| Commodore Perry | 43130 |
| Crawford Central | 20135 |
| Farrell Area | 43250 |
| Greenville Area | 43280 |
| Grove City Area | 43290 |
| Hermitage | 43330 |
| Jamestown Area | 43360 |
| Lakeview | 43390 |
| Mercer Area | 43500 |
| Reynolds | 43530 |
| Sharon City | 43560 |
| Sharpville Area | 43570 |
| West Middlesex Area | 43750 |
| Wilmington Area | 37800 |

MIFFLIN

| | |
|------------------|-------|
| Mifflin County | 44460 |
| Mount Union Area | 31600 |

MONROE

| | |
|-----------------------|-------|
| East Stroudsburg Area | 45200 |
| Pleasant Valley | 45520 |
| Pocono Mountain | 45540 |
| Stroudsburg Area | 45600 |

MONTGOMERY

| | |
|-------------------------|-------|
| Abington | 46030 |
| Boyetown Area | 06075 |
| Bryn Athyn | 46050 |
| Cheltenham Township | 46130 |
| Colonial | 46160 |
| Hatboro-Horsham | 46360 |
| Jenkintown | 46380 |
| Lower Merion | 46450 |
| Lower Moreland Township | 46460 |
| Methacton | 46530 |
| Norristown Area | 46560 |
| North Penn | 46570 |
| Perkiomen Valley | 46610 |
| Pottsgrove | 46630 |
| Pottstown | 46640 |
| Souderton Area | 46710 |
| Springfield Township | 46720 |
| Spring-Ford Area | 46730 |
| Upper Dublin | 46830 |
| Upper Merion Area | 46840 |
| Upper Moreland Township | 46850 |
| Upper Perkiomen | 46860 |
| Wissahickon | 46930 |

MONTOUR

| | |
|---------------|-------|
| Danville Area | 47180 |
| Warrior Run | 49800 |

NORTHAMPTON

| | |
|-----------------|-------|
| Bangor Area | 48080 |
| Bethlehem Area | 48100 |
| Catasauqua Area | 39130 |

SCHOOL DISTRICT CODE

| | |
|------------------|-------|
| Easton Area | 48330 |
| Nazareth Area | 48480 |
| Northampton Area | 48490 |
| Northern Lehigh | 39450 |
| Pen Argyl Area | 48560 |
| Saucon Valley | 48600 |
| Wilson Area | 48860 |

NORTHUMBERLAND

| | |
|------------------------|-------|
| Danville Area | 47180 |
| Line Mountain | 49350 |
| Milton Area | 49500 |
| Mount Carmel Area | 49510 |
| Shamokin Area | 49650 |
| Shikellamy | 49660 |
| Southern Columbia Area | 19750 |
| Warrior Run | 49800 |

PERRY

| | |
|---------------|-------|
| Fannett-Metal | 28200 |
| Greenwood | 50300 |
| Newport | 50400 |
| Susquenita | 50600 |
| West Perry | 50800 |

PHILADELPHIA

| | |
|-------------------|-------|
| Philadelphia City | 51500 |
|-------------------|-------|

PIKE

| | |
|-----------------------|-------|
| Delaware Valley | 52200 |
| East Stroudsburg Area | 45200 |
| Wallenpaupack Area | 64830 |

POTTER

| | |
|------------------|-------|
| Austin Area | 53030 |
| Coudersport Area | 53130 |
| Galeton Area | 53280 |
| Keystone Central | 18360 |
| Northern Potter | 53550 |
| Oswayo Valley | 53750 |
| Port Allegany | 42630 |

SCHUYLKILL

| | |
|-----------------------|-------|
| Blue Mountain | 54080 |
| Hazleton Area | 40330 |
| Mahanoy Area | 54450 |
| Minersville Area | 54470 |
| North Schuylkill | 54500 |
| Panther Valley | 13660 |
| Pine Grove Area | 54600 |
| Pottsville Area | 54610 |
| Saint Clair Area | 54680 |
| Shenandoah Valley | 54720 |
| Schuylkill Haven Area | 54730 |
| Tamaqua Area | 54760 |
| Tri-Valley | 54780 |
| Williams Valley | 54880 |

SNYDER

| | |
|------------------|-------|
| Mid-West | 55500 |
| Selinsgrove Area | 55710 |

SOMERSET

| | |
|-------------------------|-------|
| Berlin Brothersvalley | 56100 |
| Conemaugh Township Area | 56180 |
| Meyersdale Area | 56520 |
| North Star | 56550 |
| Rockwood Area | 56630 |
| Salisbury-Elk Lick | 56700 |
| Shade-Central City | 56720 |
| Shanksville-Stonycreek | 56740 |
| Somerset Area | 56770 |
| Turkeyfoot Valley Area | 56840 |
| Windber Area | 56910 |

SULLIVAN

| | |
|-----------------|-------|
| Sullivan County | 57630 |
|-----------------|-------|

SUSQUEHANNA

| | |
|-----------------------|-------|
| Blue Ridge | 58100 |
| Elk Lake | 58250 |
| Forest City Regional | 58300 |
| Montrose Area | 58450 |
| Mountain View | 58460 |
| Susquehanna Community | 58650 |

TIOGA

| | |
|----------------|-------|
| Canton Area | 08100 |
| Galeton Area | 53280 |
| Northern Tioga | 59600 |
| Southern Tioga | 59700 |
| Wellsboro Area | 59850 |

SCHOOL DISTRICT CODE

UNION

| | |
|------------------|-------|
| Lewisburg Area | 60400 |
| Mifflinburg Area | 60500 |
| Milton Area | 49500 |
| Warrior Run | 49800 |

VENANGO

| | |
|--------------------------|-------|
| Allegheny Clarion Valley | 16030 |
| Cranberry Area | 61130 |
| Forest Area | 27200 |
| Franklin Area | 61220 |
| Oil City Area | 61620 |
| Penncrest | 20470 |
| Titusville Area | 61720 |
| Valley Grove | 61860 |

WARREN

| | |
|-----------------|-------|
| Corry Area | 25145 |
| Titusville Area | 61720 |
| Warren County | 62830 |

WASHINGTON

| | |
|-------------------|-------|
| Avella Area | 63050 |
| Bentworth | 63090 |
| Bethlehem-Center | 63100 |
| Brownsville Area | 26080 |
| Burgettstown Area | 63120 |
| California Area | 63150 |
| Canon-McMillan | 63170 |
| Charleroi | 63180 |
| Chartiers-Houston | 63190 |
| Fort Cherry | 63240 |
| McGuffey | 63390 |
| Peters Township | 63650 |
| Ringgold | 63700 |
| Trinity Area | 63800 |
| Washington | 63880 |

WAYNE

| | |
|-----------------------|-------|
| Forest City Regional | 58300 |
| North Pocono | 35650 |
| Susquehanna Community | 58650 |
| Wallenpaupack Area | 64830 |
| Wayne Highlands | 64870 |
| Western Wayne | 64890 |

WESTMORELAND

| | |
|-----------------------|-------|
| Belle Vernon Area | 65060 |
| Blairsville-Saltsburg | 32110 |
| Burrell | 65070 |
| Derry Area | 65160 |
| Franklin Regional | 65260 |
| Greater Latrobe | 65310 |
| Greensburg Salem | 65320 |
| Hempfield Area | 65380 |
| Jeannette City | 65410 |
| Kiski Area | 65440 |
| Leechburg Area | 03450 |
| Ligonier Valley | 65490 |
| Monessen City | 65580 |
| Mount Pleasant Area | 65590 |
| New Kensington-Arnold | 65630 |
| Norwin | 65650 |
| Penn-Trafford | 65710 |
| Southmoreland | 65750 |
| Yough | 65890 |

WYOMING

| | |
|------------------|-------|
| Elk Lake | 58250 |
| Lackawanna Trail | 66500 |
| Lake-Lehman | 40390 |
| Tunkhannock Area | 66750 |
| Wyalusing Area | 08900 |
| Wyoming Area | 40920 |

YORK

| | |
|----------------------|-------|
| Central York | 67130 |
| Dallastown Area | 67160 |
| Dover Area | 67180 |
| Eastern York | 67220 |
| Hanover Public | 67280 |
| Northeastern York | 67440 |
| Northern York County | 67460 |
| Red Lion Area | 67550 |
| South Eastern | 67620 |
| South Western | 67640 |
| Southern York County | 67650 |
| Spring Grove Area | 67670 |
| West Shore | 21900 |
| West York Area | 67850 |
| York City | 67900 |
| York Suburban | 67940 |