

1998 TeleFile I

PENNSYLVANIA INDIVIDUAL INCOME TAX WORKSHEET AND INSTRUCTIONS

CALL
24 HOURS
A DAY, 7 DAYS
A WEEK

Got the form...

You have the easiest filing option available. You have the PA TeleFile Worksheet and instructions. This is the second year this program is available in Pennsylvania, and over 2 million filers have been pre-selected to file **FREE, 24 hours a day**, by touch-tone phone. The worksheet is easy to complete and will help guide you as the TeleFile system asks for information when you file by phone.

The success of the program last year has led to its expansion for more taxpayers to use. New features include: up to 7 (seven) W-2 statements; up to \$2,500 in interest and/or dividend income allowed; and Tax Forgiveness availability (for claimants with no dependents and if claimed on last year's return).

Get the phone...

With Telefile, there is no form to fill out and mail (unless tax is due). Just complete the worksheet and call, *toll free - 1-888 4PA-FILE, (888-472-3453)*! From your touch-tone phone, you can file your state tax return and receive a confirmation that your return was received. The TeleFile system even does the math for you.

Call & file!

When you TeleFile, your return is processed quickly. If you are getting a refund, you will receive it in less than four weeks (a paper filed return may take up to twice as long). Over 125,000 taxpayers filed by phone last year, and now you can, too.

TeleFile Fast...Free...Easy!

SPECIAL FILING OPPORTUNITIES AND SERVICES NEAR YOU.

Between February and April, the PA Department of Revenue (along with IRS representatives) will be able to assist you with TeleFile, answer basic Personal Income Tax questions, and provide necessary forms at the following malls. Bring your TeleFile worksheet and other information to a mall location and receive a special "thank you" for using TeleFile*.



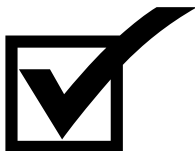
MALL	AREA	DATE
Millcreek Mall	Erie	February 16 – 18
Century III Mall	Pittsburgh	February 23 – 25
Monroeville Mall	Pittsburgh	March 01 – 03
Harrisburg East Mall	Harrisburg	March 08 – 10
Colonial Park Mall	Harrisburg	March 11 – 12
Nittany Mall	State College	March 16 – 18
Wyoming Valley Mall	Wilkes Barre	March 23 – 25
Willow Grove Mall	Willow Grove	March 29 – 30
Montgomery Mall	North Wales	March 31 – April 02
Plymouth Meeting Mall	Plymouth Meeting	April 06 – 08

* Mall locations are available for your convenience. You are not required to go to a mall location to TeleFile.

REVENUE
DEPARTMENT OF
PENNNSYLVANIA
OF
COMMONWEALTH
PAID
U.S. POSTAGE
BULK RATE



Commonwealth of Pennsylvania
Department of Revenue
Bureau of Individual Taxes
Harrisburg, PA 17129-0002



TELEFILE CHECKLIST:

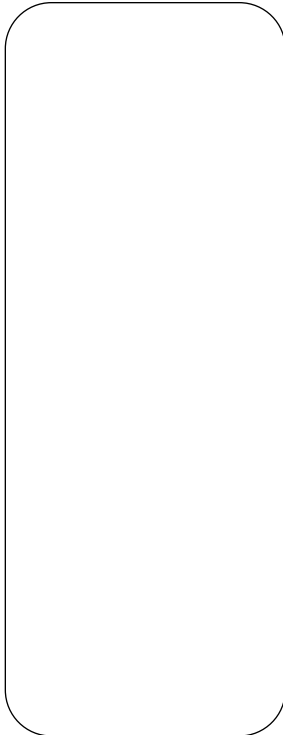
YOU MAY FILE BY TELEPHONE IF YOU ANSWER "YES" TO EACH OF THE QUESTIONS THAT APPLY TO YOU



NEW for 1998.

If you answer "Yes" to both statements, you may use TeleFile to claim Tax Forgiveness.

- Do you have the use of a touch-tone telephone? (Do not use a cordless or cellular telephone.)
 - YES NO
- Were you a PA resident for all of 1998?
 - YES NO
- Is all the information on your label, including your address, correct?
 - YES NO
- Are you using the same Filing Status that you used on your 1997 PA tax return?
 - YES NO
- Is all of your 1998 PA compensation from an employer reported on a W-2 form?
 - YES NO
- Do you have a total of seven (7) or fewer W-2 forms?
 - YES NO
- Is all of your interest and dividend income reported on Form(s) 1099?
 - YES NO
- Is your total PA taxable interest income \$2,500 or less?
 - YES NO
- Is your total PA taxable dividend income \$2,500 or less?
 - YES NO
- If you have unreimbursed employee business expenses, are they only for union dues, and/or small tools and supplies, and/or work clothes and uniforms?
 - YES NO
- Does your W-2 form show the PA income tax that your employer withheld?
 - YES NO
- If filing jointly, will both you and your spouse be present to file by telephone?
 - YES NO









- I (we) received Tax Forgiveness last year.
 - YES NO
- I (we) do not have any dependent children.
 - YES NO

YOU MAY NOT FILE USING TELEFILE IF ANY OF THE FOLLOWING IS TRUE:

- ✗ The address on your label was correct, but you moved since you received your TeleFile booklet.
- ✗ You are making an adjustment to the PA taxable compensation in box 17 of your W-2 form.
- ✗ You asked your employer to withhold more than 2.8% in PA tax from your compensation.
- ✗ You will need an extension of time to file your 1998 PA tax return, whether making a payment or not.
- ✗ You made 1998 estimated tax payments or have a credit from your 1997 PA tax return.
- ✗ You are eligible for Tax Forgiveness this year, but you did not receive Tax Forgiveness last year.
- ✗ You are eligible for Tax Forgiveness, but you are a dependent on your parents' 1998 federal tax return.

HOW TO USE THE TELEFILE SYSTEM

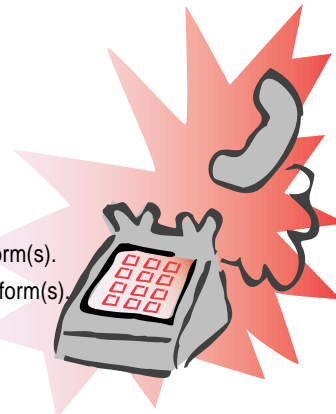
-  Read all instructions before you begin.
-  Your TeleFile Worksheet is on page 5.
-  Your preprinted label is on the insert within this booklet.
-  Your Personal Identification Number, PIN, is above your label on the insert.
-  Your Filing Status is below your label on the insert.
-  The instructions for using TeleFile begin on page 4.

BEFORE YOU BEGIN

- ✓ Assemble all of your 1998 W-2 forms, 1099INT forms, 1099DIV forms, PA-99DIV forms, and your receipts for your union dues and/or small tools and supplies, and/or work clothes and uniforms.
- ✓ Read the instructions for each TeleFile schedule. If applicable:
- ✓ Complete a PA TeleFile Schedule UE.
- ✓ Complete a PA TeleFile Schedule A.
- ✓ Complete a PA TeleFile Schedule B.
- ✓ Complete a PA TeleFile Schedule SP.

FILING TIPS

- Circle or mark your Employer's Identification Number on your W-2 form(s).
- Circle or mark your PA taxable compensation in box 17 of your W-2 form(s).
- Circle or mark your PA tax withheld in box 18 of your W-2 form(s).
- Read the instructions for each line on your TeleFile Worksheet.
- Determine your eligibility for Tax Forgiveness.
- Go over the checklist again.



IMPORTANT

The Department of Revenue reserves the right to request your actual W-2 forms, forms 1099INT and 1099DIV, and other evidence for the amounts you report using the TeleFile System.



DO NOT CALL UNTIL YOU HAVE COMPLETELY FILLED OUT YOUR TELEFILE WORKSHEET

The TeleFile System will calculate your:

- Total gross PA taxable compensation.
- Total allowable employee business expenses.
- Net taxable PA compensation.
- Total PA taxable income.
- PA tax liability.
- Total PA tax withholding credit.
- Tax Forgiveness Credit.
- Tax Due; or
- Overpayment; or
- Equal Return – Your liability equals your credit.

When asked by the TeleFile System, you enter:

- The Employer Identification Number from your W-2 forms.
- PA taxable compensation from box 17 on your W-2 forms.
- PA tax withheld from box 18 on your W-2 form(s).
- Your allowable employee expenses for each job.
- Total PA taxable interest in Part 3.
- Total PA taxable dividends in Part 3.
- Total nontaxable income for Tax Forgiveness in Part 3.
- Whether you want your overpayment as a cash refund or donations to one or more of the funds on the TeleFile Worksheet or both.

IDENTIFICATION INFORMATION

Enter your Social Security Number(s) on your TeleFile Worksheet ↓

12345	← First PIN Second PIN →	56789	←
Is your SSN correct? →	123-45-6789	987-65-4321	
Is (are) your name(s) correct? →	Taxpayer, John Q.	Jane Q.	
Is your address correct? →	12345 Main St.	Anywhere PA 00000-0000	

Filing Status: → J: Married, Filing a Joint Return ← Is your filing status the same as on your 1997 PA tax return?

Do not attach your label to your TeleFile Worksheet until after you have successfully used TeleFile. If you cannot or do not use TeleFile, you will need your label for your paper PA tax return.

FILING TIP

Fill out this worksheet for your future reference and to record your Confirmation Number.

PART 1 IDENTIFICATION INFORMATION

Entering this information on your TeleFile Worksheet will help you during filing and when signing your return over the phone. Enter the first Social Security Number from your label. Enter the first five (5) digit PIN, printed above the first SSN on your label. Enter the second Social Security Number, your Spouse's SSN if married and filing jointly, from your label. Enter the second five (5) digit PIN, printed above the second SSN on your label. Your filing status is under your label and is the way you filed your 1997 PA tax return. If your filing status is different for 1998, you may not use TeleFile.

PART 2 INFORMATION FROM EACH W-2 FORM, WAGE AND TAX STATEMENT

Enter Amounts in Whole Dollars. Do Not Enter Cents. Round all dollar amounts to the nearest dollar. You drop the cents if \$0.49 or less. You increase the amount to the next whole dollar if \$0.50 or more. **Examples.** You round \$128.49 to \$128. You round \$128.51 to \$129.

Enter the total number of W-2 forms you (and your spouse, if filing jointly), have in Part 2. You may not use TeleFile if you have more than seven (7) W-2 forms. See the example W-2 form below.

Column a. Enter the nine (9) digit Employer Identification Number from each W-2 form.

Column b. Enter your PA taxable compensation from box 17 of each W-2 form.

Column c. Enter your PA tax withheld from box 18 of each W-2 form.

Column d. Enter your allowable employee business expenses from each PA TeleFile Schedule UE that you complete. If you incur expenses in more than one job, you may make copies of this schedule. Use a separate schedule for each job. If married and you both incur expenses, you must use separate schedules.

IMPORTANT

If your expenses are more than your compensation, you may not use TeleFile. You must file a 1998 paper return and explain why your expenses are more than your compensation. If your expenses appear excessive, the Department may request that you provide a written explanation of the expenses you claimed.

EXAMPLE W-2 FORM: USE ONLY THE INFORMATION ON YOUR W-2 FORM THAT APPEARS IN THE SHADED AREAS.

a. Control number		OMB No.1545-0008				
b. Employer's 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 Medicare wages and tips	6 Medicare tax withheld			
d. Employee's social security number		7 Social security tips	8 Allocated tips			
e. Employee's name, address and ZIP code		9 Advanced EIC payment		10 Dependent care benefits		
		11 Nonqualified plans		12 Benefits included in box 1		
		13		14 Other		
		15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
16 State	Employer's state I.D. no.	17 State wages tips etc	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax
Form W-2 Wage and Tax Statement 1998		Department of the Treasury - Internal Revenue Service				
Copy 2 To Be Filed With Employees State, City or Local Tax Return						

PART 3 AMOUNTS YOU MUST ENTER

TeleFile will ask you to enter your PA taxable interest income, your PA taxable dividend income, and your PA nontaxable income if you qualify for Tax Forgiveness. If you do not have an amount to enter, you enter zero on these lines. Fill out a PA TeleFile Schedule A for your taxable interest income. Fill out a PA TeleFile Schedule B for your taxable dividend income. Fill out a PA TeleFile Schedule SP for claiming Tax Forgiveness. Enter these amounts when asked by TeleFile.

PART 4 YOUR TELEFILE TAX RETURN

When you have entered your income and withholding amounts, TeleFile will do the necessary math calculations and give you the amounts to enter on Lines 1 through 9.

PART 5 TAX DUE OR OVERPAYMENT

TeleFile will calculate your Tax Due on Line 8, or your Overpayment on Line 9. If your tax due and total credit are the same, you have an Equal Return — Lines 8 and 9 are both zero. **Filing Tip.** If you want a full refund of your overpayment, TeleFile gives you that option. Listen carefully to the instructions. You may also donate all or part of your overpayment to one or more of the funds shown on Lines 10 through 14. Follow the instructions carefully.

PART 6 SIGNATURE(S) AND CONFIRMATION NUMBER

You, and your spouse, if filing jointly, must sign your TeleFile return by entering your PIN(s) again. Follow the TeleFile instructions. TeleFile will then give you a Confirmation Number that is your evidence that the Department accepted your 1998 PA tax return through the TeleFile System. Write this Confirmation Number and the date you received it on the lines provided in Part 6.



PA TELEFILE SCHEDULE A

List and total all PA taxable interest received or credited during 1998 from your Form(s) 1099. Enter the payer name and the taxable interest on this schedule. Enter the total in Part 3 of your TeleFile Worksheet. **Important:** You may not deduct any expenses incurred in receiving interest income. **Caution:** If your total PA taxable interest is more than \$2,500, you may not use TeleFile. You may make copies of this schedule, if needed.

PA taxable interest includes interest from obligations of other states and countries and all other interest reported on a 1998 Form 1099 except:

- Interest from direct obligations of the U.S. Government.
- Interest from direct obligations of the Commonwealth of Pennsylvania.
- Interest from direct obligations of political subdivisions of Pennsylvania.
- Interest from Treasury Bonds, Notes, Bills, Certificates, and Savings Bonds.

Request form REV-1643, **Tax Exempt Obligations For Pennsylvania Personal Income Tax Purposes** for a complete list of exempt obligations. See **Forms Ordering** on page 8. **Important:** You must include nontaxable interest and nontaxable dividends on Line 1 of your PA TeleFile Schedule SP, if claiming Tax Forgiveness.

You may need to read the statement that accompanies your Form 1099 from a mutual fund to determine if you must make an adjustment for PA exempt interest.

If you received an interest statement other than a Form 1099, you may not use TeleFile.



PA TELEFILE SCHEDULE B

List and total all PA taxable dividend income credited during 1998 from your federal Form(s) 1099DIV and PA-99DIV form(s). Enter the payer name and the taxable dividend on this schedule. Enter the total in Part 3 of your TeleFile Worksheet. **Important:** You may not deduct any expenses incurred in receiving dividend income. **Caution:** If your total PA taxable dividend income is more than \$2,500, you may not use TeleFile. You may make copies of this schedule, if needed.

PA taxable dividend income includes distributions of money or property, from earnings and profits, made by corporations, business trusts, federally qualified real estate investment companies, mutual funds, other federally regulated investment companies, and limited liability companies. Your federal Form(s) 1099DIV and PA-99DIV form(s) will indicate the amount of your dividends. If you received a dividend statement other than a Form 1099 or a PA-99 DIV, you may not use TeleFile.

PA taxable dividend income does not include:

1. Dividends distributed by a corporation to its stockholders as stock, if the distribution is not personal income for federal purposes. If you receive such a distribution, you may not use TeleFile.
2. Distributions designated as return of capital that reduce the basis of your stock in the corporation. Once distributions reduce your basis to zero, any further distributions are taxable as gain from the disposition of property. If you receive such a distribution, you may not use TeleFile.
3. Report "Dividends" paid by savings and loan associations, mutual savings banks, cooperative banks and credit unions as interest on PA TeleFile Schedule A.
4. Ordinary dividends paid by a mutual fund or a registered investment company and designated as being exempt-interest dividends for PA purposes, in the written notice you received. You may exclude that portion of the total dividends designated as being exempt from PA and federal obligations. **Important:** The amount designated as capital gain is fully taxable as dividend income for PA purposes.



PA TELEFILE SCHEDULE SP

IMPORTANT: Read these instructions before you begin.

What is Tax Forgiveness? Tax Forgiveness is a credit against PA tax. It is not an exclusion or exemption. You must file a PA tax return to claim this credit, even if you do not have to file a federal tax return. If eligible, you can reduce all or part of your PA tax liability. **Caution:** If you did not receive Tax Forgiveness on your 1997 PA tax return or you have dependent children, you must obtain a PA-40 booklet. You cannot use TeleFile this year.

Who Is An Eligible Claimant For Tax Forgiveness? You are eligible if you, or your and your spouse:

1. **ARE SUBJECT** to PA Personal Income Tax and have PA taxable income; and
 2. **ARE NOT** claimed as a dependent on another person's federal tax return, even if that person(s) is eligible for Tax Forgiveness; and
 3. **MEET** the eligibility income test.
- If **UNMARRIED**, you must meet all 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 each meet the eligibility requirements.

A full-time student who is claimed on his or her parents' federal return as a dependent may not claim Tax Forgiveness using TeleFile, even if his or her parents are eligible for Tax Forgiveness.

Unmarried for Tax Forgiveness Purposes. If the filing status on your label is **SINGLE**, you file as **UNMARRIED** for Tax Forgiveness. If you filed as **MARRIED** in 1997, but in 1998 you and your spouse either:

- Lived apart at all times during the last six months of 1998; or
- Separated pursuant to a written separation agreement. Then, you are **UNMARRIED** for Tax Forgiveness purposes and may not use TeleFile. You each must obtain a PA-40 booklet to file.

Married for Tax Forgiveness Purposes. If you are not **UNMARRIED** as defined above, you file as **MARRIED** for Tax Forgiveness.

Joint or Separate Returns. If you and your spouse filed for 1997 as Married, Filing Jointly, you must file as Married, Filing Jointly, to claim Tax Forgiveness using TeleFile. If you and your spouse filed for 1997 as Married, Filing Separately, you must file as Married, Filing Separately, to claim Tax Forgiveness using TeleFile. **Caution:** If your filing status changed in 1998, you may not use TeleFile and must obtain a PA-40 booklet.



GENERAL INSTRUCTIONS FOR PA TELEFILE SCHEDULE SP

If **UNMARRIED**, as defined above, you must complete ALL the information for yourself in YOUR column. If **MARRIED**, you must complete ALL the information for yourself in YOUR column and your spouse must complete ALL the information in the SPOUSE column. Married spouses add the columns and use the JOINT total. **Important:** If your label shows a Married, Filing Jointly status, and you elect to file separate PA tax returns, you may not use TeleFile. **Caution:** Even on a paper or electronic tax return, married taxpayers must use their JOINT Eligibility Income amount to claim Tax Forgiveness.



SPECIFIC INSTRUCTIONS FOR PA TELEFILE SCHEDULE SP

Type Filer for Tax Forgiveness. Fill in the appropriate oval on your PA TeleFile Schedule SP.

- **UNMARRIED.** Use this type filer if your filing status is Single on your label. You will use Eligibility Income Table 1.
- **MARRIED, Filing Jointly.** Use this type filer if your filing status is Married, Filing Jointly on your label. You and your spouse will use Eligibility Income Table 2, whether or not you both have eligibility income.
- **MARRIED, Filing Separately.** Use this type filer if your filing status is Married, Filing Separately on your label. You and your spouse will each use Eligibility Income Table 2 on your separate TeleFile or other tax returns.

Nontaxable Income. Enter zero if you have no income to report on a line.

Lines 1 through 7. Compute and enter the total nontaxable PA income you and your spouse received in each category. If **UNMARRIED**, use only YOUR column. If **MARRIED**, you complete YOUR column and your spouse completes the SPOUSE column. Add the columns and use the JOINT total. This income is not taxable under PA law or regulations and may or may not be taxable for federal purposes. Read each description carefully. **Important:** Do not include Social Security, Railroad Retirement, pensions or any other retirement benefits in this amount. Do not include welfare benefits, disability, workers compensation, unemployment compensation, or child support in this total. These kinds of income are exempt from PA income tax and for Tax Forgiveness purposes.

Nontaxable PA Income. Enter the amount of each kind of income you and your spouse received.

- Line 1. **Nontaxable interest and dividends.** Include income from investments in direct obligations of the U.S. Government, Pennsylvania and political subdivisions of Pennsylvania, even if received through a mutual fund or other regulated investment company. Also include nontaxable income received as a beneficiary of an estate or trust.
- Line 2. **Alimony.** This is the amount of federally taxable alimony received.
- Line 3. **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.
- Line 4. **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 winnings from the PA State Lottery.

- Line 5. **Nontaxable military income.** This amount represents the difference between the total military compensation you earned and the taxable amount you reported on your PA tax return. Do not include combat pay.
- Line 6. **Nontaxable educational assistance.** Include the total value of nontaxable scholarships, fellowships, and stipends you received.
- Line 7. **Cash receipts.** Include any payments received from persons outside your household. This includes nontaxable cash or property received for personal use. Include direct contributions from spouses, children, parents and others who do not live in your household, such as, cash received from a parent to buy clothing, gifts from grown children, and personal support from a former spouse. Do not include monies paid pursuant to a cost sharing arrangement.
- Line 8. **Total Nontaxable Income.** Add Lines 1 through 7 in each column and enter the total here and in Part 3 of your TeleFile Worksheet. If filing as **UNMARRIED**, enter the total from YOUR column. If **MARRIED**, whether filing jointly or separately, enter the JOINT total.

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



FOR YOUR INFORMATION ONLY

If you want to determine your Tax Forgiveness credit, you need to perform the following calculations. Do not enter these amounts on your TeleFile Worksheet.

- Line 9. **Total PA Taxable Income.** Complete Lines 1, 2, and 3 on your TeleFile Worksheet. Add your PA taxable interest and dividend income, if any, from Part 3. Enter your total PA taxable income here.
- Line 10. **Total Eligibility Income.** Add Lines 8 and 9 on your PA TeleFile Schedule SP. This total is not on your TeleFile Worksheet.
- Line 11. **PA Tax Liability.** Multiply Line 9 by 2.8% (0.028).
- Line 12. **Tax Forgiveness Percentage.** Enter the decimal equivalent here.
 - If **UNMARRIED**, compare Line 10 to Eligibility Income Table 1. Your filing status is SINGLE.
 - If **MARRIED** and your filing status is Married, Filing Jointly, compare Line 10 to Eligibility Income Table 2.
 - If **MARRIED** and your filing status is Married, Filing Separately, compare Line 10 to Eligibility Income Table 2.
- Line 13. **Tax Forgiveness Credit.** To calculate your Tax Forgiveness, multiply Line 11 by the decimal equivalent from Line 12 of your PA TeleFile Schedule SP.

Option to file a Short Form PA-40T. If you cannot or do not want to TeleFile, this booklet contains one short form PA-40T return. You may file this PA-40T if:

- You, and your spouse, have PA taxable compensation ONLY from W-2 forms;
- You, and your spouse, have more than \$2,500 in PA taxable interest, or if you received interest on a form other than a Form 1099INT, but not a PA Schedule RK-1 or federal Schedule K-1;
- You, and your spouse, have more than \$2,500 in PA taxable dividend income, or if you received dividend income on a form other than a PA-99DIV or Form 1099DIV, but not a PA Schedule RK-1 or federal Schedule K-1;
- Your identification label is correct.

You **may not** use this PA-40T for a Final return or if filing for a Deceased person.

If not using the PA-40T because you do not want to or because you have dependents for Tax Forgiveness, you must obtain a PA-40 booklet. See Forms Ordering on page 8.

After you complete your PA-40T, file the original PA-40T and make a copy for your records. You may make copies of the PA TeleFile Schedules A, B, SP and UE to file, if necessary. Fill in all appropriate ovals completely. Enter only one letter or number in each box on your PA-40T. Use capital letters. Please print in black ink.

PA-40T Instructions. Follow the TeleFile instructions, beginning on page 4, for determining your gross PA taxable compensation, allowable employee business expenses, net PA taxable compensation and PA tax withheld. Use PA TeleFile Schedule A to determine your PA taxable interest. Use PA TeleFile Schedule B to determine your PA taxable dividend income. Use PA TeleFile Schedule SP to determine your Tax Forgiveness credit. **Important:** Do not submit a copy of PA-40T. Please file the original.

If you use the 1998 PA-40T, you have to calculate your total PA taxable income amounts and credits. You must submit your W-2 forms and the PA TeleFile schedules you use with this PA-40T. **Remember:** You only have to enclose your PA TeleFile Schedules A and B if over \$2,500. Do not staple your supporting documents to your PA-40T.

You will also need to calculate your Line 12, Tax Due, or Line 13, Overpayment. If you owe tax, use your PA-V form, if it is correct. If you owe only \$1.00, you do not have to submit a payment. If overpaid, you must enter how you want the Department to process your refund and/or donations. If requesting a refund check, please allow eight (8) weeks before inquiring about the status of your refund.

Mailing Instructions. Use the appropriate label.

- | | |
|---|--|
| <p>TAX DUE
<i>Important: If you used TeleFile and owe tax, mail your payment with your Form PA-V. Use this label on the envelope containing your PA-V and check.</i></p> <p><i>If filing a form PA-40T and you owe tax on Line 12, use your PA-V and this label.</i></p> | <p>PAYMENT ENCLOSED
1 REVENUE PLACE
HBG PA 17129-0001</p> |
| <p>OVERPAYMENT on Line 13, PA-40T</p> | <p>REFUND REQUESTED
3 REVENUE PLACE
HBG PA 17129-0003</p> |
| <p>EQUAL, zeros on Lines 12 and 13, PA-40T</p> | <p>NO PAYMENT/NO REFUND
2 REVENUE PLACE
HBG PA 17129-0002</p> |



CUSTOMER SERVICES AND TAXPAYER ASSISTANCE

Toll-free FACT and Information Line. 1-888-PATAxes (1-888-728-2937) is an automated, 24-hours-a-day service for taxpayers with touch-tone phone service. (If in the local Harrisburg area, you may call 717-772-9739). This service provides:

- Answers to some of the most commonly asked tax questions;
- Balance of your PA estimated tax account;
- The status of a filed PA Personal Income Tax return or Property Tax or Rent Rebate claim; and

ELIGIBILITY INCOME TABLE 1

UNMARRIED Taxpayers

If the total of Part 3 and Line 3, Part 4 on your TeleFile Worksheet does not exceed:

\$6,500	\$6,750	\$7,000	\$7,250	\$7,500	\$7,750	\$8,000	\$8,250	\$8,500	\$8,750
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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 total of Part 3 and Line 3, Part 4 on your TeleFile Worksheet does not exceed:

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

- Tax Forms Ordering by mail or fax. **Note:** The Department does not have all forms available by fax.

Forms Ordering. If you cannot use TeleFile or the PA-40T in this booklet, you must obtain a PA-40 booklet from:

- **Toll-free Forms Ordering Message Service** at 1-800-362-2050 serving taxpayers without touch-tone phone service.
- **Tax Forms Service Unit** by writing:
PA Department of Revenue
Tax Forms Service Unit
711 Gibson Boulevard
Harrisburg, PA 17104-3200
- **Department's Internet home page** supplies forms and information at <http://www.revenue.state.pa.us>.
- **E-mail us** at parev@revenue.state.pa.us.

Toll-free assistance for taxpayers with special needs (hearing impaired and speech impaired) — 1-800-447-3020 (TDD only)

Taxpayer Service and Information Center at (717) 787-8201 offers Personal Income Tax help during normal business hours.

The Department of Revenue and the Internal Revenue Service will be at selected mall locations in February through April. See the tentative schedule on the cover.

Temporary Offices. Each year the Department establishes temporary offices to help taxpayers. Local newspapers may list office locations, or you may call the Department district office nearest you. See below.

Free Income Tax Preparation Service. Individuals who are elderly, on a fixed income, disabled, or housebound can receive free assistance in preparing uncomplicated, nonbusiness federal, state, and local income tax returns. Volunteers working through the Volunteer Income Tax Assistance (VITA) and Tax

Counseling for the Elderly (TCE) programs provide this assistance. Contact the Department district office nearest you for information, or call the Internal Revenue Service toll free number (1-800-829-1040) for the location of assistance sites.

Taxpayers' Rights Advocate. On December 20, 1996, the passing of the Taxpayer's Bill of Rights established the Office of the Taxpayers' Rights Advocate. The Taxpayers' Rights Advocate provides assistance to taxpayers whose problems and concerns have not been resolved through normal administrative procedures. It is the Advocate's responsibility to insure the Pennsylvania Department of Revenue provides equitable treatment with dignity and respect. If you would like more information concerning your rights as a taxpayer, you may contact the Taxpayers' Rights Advocate:

- Send E-mail to: advocate@revenue.state.pa.us; or
- Call 717-772-9347; or
- Write to:
PA Department of Revenue
Taxpayers' Rights Advocate
Attention: Donald Sheridan
1st Floor, Strawberry Square
Harrisburg, PA 17128

Free Federal Tax Assistance from the Internal Revenue Service. The IRS provides:

- Federal tax account or technical information: 1-800-829-1040;
- Recorded Tele-Tax Service on 150 federal tax topics or 1998 tax refund information 1-800-829-4477;
- Federal tax forms/publications ordering: 1-800-829-FORM (3676);
- Taxpayers who are unable to solve federal tax account problems through normal contacts: Problem Resolution Program: 1-800-829-1040;
- Faster IRS refunds through Electronic Filing: 1-800-829-1040 (information only).

Donations

WILD RESOURCE CONSERVATION FUND

You have the chance to "Do Something Wild" and help protect Pennsylvania's nongame wildlife and native wild plants by making a contribution of all or a portion of your state tax refund. This special nonprofit fund helps the state's resource agencies protect and restore these unique state treasures, our native wild plants and nongame wildlife.



You can also send a direct contribution. Make your check or money order payable to Wild Resource Conservation Fund, P.O. Box 8764, Harrisburg, PA 17120-8764.

U. S. OLYMPIC COMMITTEE, PA DIVISION
You have the opportunity to support Amer-

ican athletes in the Olympic Games by making a contribution of all or a portion of your state tax refund.



You can also send a direct contribution. Make your check or money order payable to U. S. Olympic Committee, PA Division, P.O. Box 1994, Colorado Springs, CO 80977-1994.

ORGAN DONOR AWARENESS TRUST FUND



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 state tax refund to the Organ

Donor Awareness Trust Fund. Money from this fund will support educational programs that encourage people to sign organ donor cards.

You can also send a direct contribution. Make your check or money order payable to Organ Donor Awareness Trust Fund, P.O. Box 90, Harrisburg, PA 17108.

KOREA/VIETNAM MEMORIAL, INC.



You have the opportunity to contribute to the Korea/Vietnam Memorial, Inc., a National Education Center, by making a contribution of all or a portion of your state tax refund. You will assist future generations while honoring all who served our Nation. KVM is a nonprofit

organization. You can also send a direct contribution. Make your check or money order payable to Korea/Vietnam Memorial, Inc., and mail to P.O. Box 416, Bethlehem, PA 18016-0416.

BREAST AND CERVICAL CANCER RESEARCH FUND

You have the opportunity to contribute to the Breast and Cervical Cancer Research Fund, by making a contribution of all or a portion of your state tax refund.



You can also send a direct contribution. Make your check or money order payable to PA Department of Health, Breast and Cervical Cancer Research, and mail to: Bureau of Financial Operations, P.O. Box 90, Harrisburg, PA 17108.

Revenue District Offices

Altoona
Cricket Field Plaza
615 Howard Avenue
Altoona, PA 16601-4867
(814) 946-7310

Bethlehem
44 East Broad Street
Bethlehem, PA 18018-5998
(610) 861-2000

Bradford
Second Floor
86 Boylston Street
Bradford, PA 16701-2011
(814) 368-7113

Doylestown
Suite 104
600 Louis Dr.
Warminster, PA 18974-2847
(215) 443-2990

Erie
Room 216
Sumner Nichols Building
155 West Eighth Street
Erie, PA 16501-1012
(814) 871-4491

Greensburg
Second Floor
15 West Third Street
Greensburg, PA 15601-3003
(724) 832-5283

Harrisburg
Lobby
Strawberry Square
Harrisburg, PA 17128-0101
(717) 783-1405

Indiana
835 Water Street (Rear)
Indiana, PA 15701-1705
(724) 357-7600

Johnstown
Third Floor
345 Main Street
Johnstown, PA 15901-1614
(814) 533-2495

Lancaster
160 East King Street
Lancaster, PA 17602-2869
(717) 299-7581

New Castle
Room 201
101 South Mercer Street
New Castle, PA 16101-3837
(724) 656-3203

Newtown Square
Suite 1
90 South Newtown Street Road
(Route 252)
Newtown Square, PA 19073-4090
(610) 353-4051

Norristown
4th Floor
Stoney Creek Office Center
151 West Marshall Street
Norristown, PA 19401-4739
(610) 270-1780

Philadelphia
Room 201
State Office Building
1400 W. Spring Garden St.
Philadelphia, PA 19130-4088
(215) 560-2056

Pittsburgh
Suite 104
State Office Building
300 Liberty Avenue
Pittsburgh, PA 15222-1210
(412) 565-7540

Pottsville
110 East Laurel Blvd.
Pottsville, PA 17901-2527
(717) 621-3175

Reading
Suite 239
625 Cherry Street
Reading, PA 19602-1186
(610) 378-4401

Scranton
Room 305
Samters Building
101 Penn Avenue
Scranton, PA 18503-1970
(717) 963-4585

Sunbury
335 Market Street
Sunbury, PA 17801-3466
(717) 988-5520

Washington
Room 204
Landmark Building
75 East Maiden Street
Washington, PA 15301-4963
(724) 223-4550

Wilkes-Barre
Suite 201
Thomas C. Thomas Building
100 East Union Street
Wilkes-Barre, PA 18702
(717) 826-2466

Williamsport
322 Locust Street
Williamsport, PA 17701-6085
(717) 327-3475

York
Second Floor
130 North Duke Street
York, PA 17401-1113
(717) 845-6661