

INSTRUCTIONS

1. **THIS FORM MUST BE COMPLETED AND FILED BY ALL PERSONS PRIOR TO APRIL 15, EVEN IF THE ENTIRE TAX WAS WITHHELD BY EMPLOYER AND/OR NO TAX IS DUE.** Failure to receive a tax return does not excuse a taxpayer from filing the return or paying the tax due. Please sign this form. If retired or unemployed, give name of previous employer and date of retirement or layoff.
2. **EARNED INCOME TAX** is based on the gross earnings or net profits earned, paid, or received during the tax year. Taxable income includes wages, salaries, bonuses, tips, commissions, fees, net profits, proprietorships, partnerships, farms, and other earned income such as vacation pay, separation pay, and taxes assumed by the employer for the employee. Items not taxed: Government Pensions, Industrial Retirement Pensions, Unemployment Compensation monies.
3. **NET LOSSES** may **not** be entered on this form. Payments for Individual Retirement Accounts (IRA's), Keogh Plans, etc., are not deductible.
4. **LEGITIMATE BUSINESS EXPENSES** may be deducted from the gross amount of income provided a complete schedule of said expenses is attached. If necessary, a letter from the employer stating that the expenses were normal, necessary, and not reimbursed by the employer will be required.

ALL FORMS WILL BE VERIFIED WITH STATE INCOME TAX RECORDS.

5. **INTEREST & PENALTIES** – If you have failed to file and pay the “Quarterly Estimates” during the current year, add 12% interest and penalties to your balance of tax due, line 6. All final returns must be postmarked no later than April 15 to avoid further penalties of 1/2 of 1% per month. You are liable for the tax from the date you move into the City of New Kensington.

All Final Returns should be verified by attaching W-2 forms, 1099's, Income Tax forms or appropriate schedules.

6. **DELINQUENT ACCOUNTS** – Improperly executed or unsigned forms will be considered delinquent. All unpaid Final Returns will be considered delinquent. All delinquent accounts will be submitted to the Collection Service Center, New Kensington, PA. If you do not file this return or respond to this notice by mail, phone, or in person, **ADDITIONAL FEES AND COSTS WILL BE ADDED BY COLLECTION SERVICE CENTER, IN ADDITION TO THE INTEREST AND PENALTIES EXPLAINED IN NUMBER 5 OF THESE INSTRUCTIONS.**

MAKE CHECK PAYABLE TO:

NEW KENSINGTON CITY TREASURER

OFFICE HOURS:

Monday-Friday - 9 am - 5 pm

(Except Legal Holidays)

MAIL TO:

Patricia L. DiCello, City Treasurer
301 Eleventh Street
New Kensington, PA 15068
Telephone: (724) 335-5111

**Enclose a self-addressed, stamped envelopes
if receipt is required.**

LOCAL TAXPAYER BILL OF RIGHTS NOTIFICATION

YOU ARE ENTITLED TO RECEIVE A WRITTEN EXPLANATION OF YOUR RIGHTS WITH REGARD TO THE AUDIT, APPEAL, ENFORCEMENT, REFUND AND COLLECTION OF LOCAL TAXES BY CALLING THE CITY TREASURER'S OFFICE AT (724) 335-5111 DURING THE BUSINESS HOURS OF 9:00 A.M. AND 5:00 P.M. MONDAY - FRIDAY.