

# PGH-40 2004

CFD

## CITY AND SCHOOL DISTRICT OF PITTSBURGH

Individual Earned Income for Calendar Year and/or Fiscal Year Ended \_\_\_\_\_

Rev 09/04 For Official Use Only

Check if Amended Return     Check if form is no longer needed    **YOU MUST ENTER YOUR SOCIAL SECURITY NUMBER(S)**

ACCT # <input type="checkbox"/>	<u>Social Security #</u>		<u>Spouse's Social Security #</u>		
	<u>Last Name</u>		<u>First Name</u>		
	<u>Spouse's Last Name</u>		<u>Spouse's First Name</u>		
	<u>Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>	
	<u>Occupation</u>	<u>Spouse's Occupation</u>	<b>SIGNATURE &amp; PHONE OF PREPARER</b> -Other than taxpayer, based on all information of which PREPARER has knowledge.		
<b>FILING STATUS</b>	<input type="checkbox"/> Single <input type="checkbox"/> Married filing Jointly – Both must sign <input type="checkbox"/> Married filing Separately <input type="checkbox"/> Deceased – Date of Death				
<b>RESIDENCY STATUS</b>	<input type="checkbox"/> 1-Resident Full Year <input type="checkbox"/> 2-Mt. Oliver Resident Complete WTEX on back <input type="checkbox"/> 3-Non-Resident of PA Include VISA or Out of State Return <input type="checkbox"/> 4-Part Year Resident of PGH Complete WTEX on back <input type="checkbox"/> 5-Non-Resident of PGH Complete WTEX on back Municipality				
1. <b>EARNINGS</b> - Gross wages, tips, salaries, commissions, etc. Attach photocopy of W-2 forms, 1099 forms, etc.		Enclose <u>Photo Copy</u> of W-2(s)		1	.
2. <b>LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSES</b> Must include copies of PENNSYLVANIA SCHEDULE UE and specify occupation above.				2	.
3. <b>TAXABLE EARNINGS</b> Line 1 minus Line 2				3	.
4. <b>NET PROFIT</b> - From business, profession, rental business, partnerships, etc. Include copies of Schedules C, 1065, K-1.		Instructions page -8-		4	.
5. <b>TOTAL GROSS COMPENSATION/NET PROFIT</b> Line 3 plus Line 4		If a negative number, enter 0		5	.
6. <b>TAX</b> - Multiply Line 5 by the tax rate; <b>DO NOT ROUND TO THE NEAREST DOLLAR</b> City Resident <b>3.0%</b> (0.03) - Mt. Oliver Resident <b>2.0%</b> (0.02) - Non-Resident of PA <b>1%</b> (0.01)				6	.
7. <b>TOTAL LOCAL TAX WITHHELD PER W-2(s)</b>		Enclose <u>Photo Copy</u> of W-2(s)		7	.
8. <b>TOTAL ESTIMATED TAX PAYMENTS ON NP-5</b> UNDER S.S.# _____ - _____ - _____				8	.
9. <b>TOTAL PAYMENTS ON WT-4</b> UNDER S.S.# _____ - _____ - _____				9	.
10. <b>OTHER CREDITS</b> Include Schedule - See page -9-				10	.
11. <b>TOTAL TAX CREDITS</b> Add Lines 7, 8, 9 and 10				11	.
12. <b>IF LINE 11 IS MORE THAN LINE 6</b> -----ENTER AMOUNT OVERPAID Amounts of \$2.00 or less are not refundable or credited.    CHECK ONE - REFUND ( )    CREDIT NEXT YEAR ( )				12	.
13. <b>IF LINE 6 IS MORE THAN LINE 11</b> -----ENTER AMOUNT OWED Amounts of \$2.00 or less are not due.				13	.
14. <b>PENALTY AND INTEREST</b> If filed after <b>APRIL 15, 2005</b> , 1% per month of LINE 13 - see page -9-				14	.
15. <b>TOTAL</b> Add Line 13 and Line 14 -----TOTAL AMOUNT REMITTED Make check payable to: <b>TREASURER, CITY OF PITTSBURGH - DO NOT SEND CASH</b> A \$30.00 service fee will be charged for any check returned from the bank for any reason.				15	.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ DAYTIME PHONE \_\_\_\_\_ SPOUSE'S SIGNATURE - IF FILING JOINTLY, BOTH MUST SIGN \_\_\_\_\_

# WTEX – COMPLETE THIS FORM FOR:

2-Mt. Oliver Resident

4-Part Year Resident (if another state, attach state tax form)

5-Non-Resident of Pittsburgh

**THIS FORM IS NOT COMPLETE UNTIL SIGNED BY YOUR LOCAL TAX COLLECTOR**

## FOR PENNSYLVANIA RESIDENTS ONLY NON-RESIDENT EXEMPTION CERTIFICATE CLAIM FOR EXEMPTION FROM CITY OF PITTSBURGH AND/OR SCHOOL DISTRICT EARNED INCOME TAX

**USE BLACK INK ONLY**

Taxpayer Name \_\_\_\_\_ Social Security # \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Current Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

I was a resident of (Borough or Township) \_\_\_\_\_ for all or part of year 2004.

I lived in the above municipality from \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

As a resident of this municipality I earned \$ \_\_\_\_\_ and I owe/paid \$ \_\_\_\_\_ in earned income tax.

Therefore I was not liable for City of Pittsburgh and/or School District of Pittsburgh Earned Income Tax.

## MUST BE VERIFIED AND SIGNED BY YOUR LOCAL TAX COLLECTOR FROM A PENNSYLVANIA MUNICIPALITY

**USE BLACK INK ONLY**

I certify that the person above was registered as a taxpayer in my jurisdiction for the tax year **2004** and owes or has paid the Earned Income Tax to his/her place of residence for the amount stated above.

\_\_\_\_\_  
Tax Collector's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone

**SEAL**

### GUIDELINES FOR COMPLETING LINE 2 – Include Pennsylvania Schedule UE

The guidelines under Act 166 of 2002 which took effect in 2003 follows the State of PA for allowable employee expenses. Pittsburgh therefore allows a deduction of "allowable employee business expenses" for which the taxpayer was not reimbursed. In order to be claimed as an expense, the items must be ordinary, necessary, reasonable and actually incurred in performing the duties of the job and directly related to present employment. The PA Schedule UE covers these expenses; one must be attached to claim allowable employee business expenses.

**LINE 2 – DEDUCTIONS FOR UNREIMBURSED EMPLOYEE BUSINESS EXPENSES ARE PERMITTED AS FOLLOWS:** business related auto expenses; union dues; professional license fees; small tools required for employment; and uniforms or work clothing **not suitable** for everyday use. Employee business expenses will not be processed as a deduction without documentation. Attach PA Schedule UE or Federal Form 2106. Contributions to deferred income plans such as IRA's, 401K's, and Keoghs cannot be deducted from taxable income. **PERSONAL EXPENSES ARE NOT DEDUCTIBLE.**

Unreimbursed transportation and employee business expenses, while away from home overnight (lodging, food, etc.), incurred as a condition of employment **and required by the employer** are allowed as a deduction from gross income when computing the tax.

Non-Residents of Pennsylvania, who work in the City of Pittsburgh, may deduct only those expenses directly related to the performance of their job in Pittsburgh.

Specify your occupation and briefly describe the circumstances in which expenses were incurred: \_\_\_\_\_

**IF ALL APPLICABLE INFORMATION IS NOT PROVIDED, YOUR PGH-40 WILL BE RETURNED  
SEND COMPLETED TAX RETURN TO**

REFUND REQUESTED TREASURER CITY OF PITTSBURGH 414 GRANT ST PITTSBURGH PA 15219-2476	CREDIT REQUESTED TREASURER CITY OF PITTSBURGH 414 GRANT ST PITTSBURGH PA 15219-2476	NO TAX DUE – NO REFUND TREASURER CITY OF PITTSBURGH PO BOX 2701 PITTSBURGH PA 15230-2701
TAX DUE WITH PARTIAL OR NO PAYMENT TREASURER CITY OF PITTSBURGH 414 GRANT ST PITTSBURGH PA 15219-2476	TAX DUE WITH FULL PAYMENT TREASURER CITY OF PITTSBURGH PO BOX 642583 PITTSBURGH PA 15264-2583	