

**INSTRUCTIONS FOR FILING
THE EMPLOYER'S QUARTERLY RETURN**

The instructions below relate to the preparing and filing of this form. Any questions can be referred to the Macungie Earned Income Tax Collector at 21 Locust St., Macungie, PA 18062, during office hours:

Monday through Friday, 8:00 AM until 4:30 PM Telephone # 610-966-2503 Fax # 610-966-2788

PURPOSE OF FORM: This form combines the reporting of the Earned Income Tax withheld from earnings of all employees.

WHOMUST FILE: If you have one or more employees, you must file a return for the first quarter in which you are required to withhold the earned income tax from earnings, and for each quarter thereafter. **THIS FORM MUST BE FILED QUARTERLY, EVEN IF YOU DID NOT HAVE ANY EMPLOYEES FOR THE QUARTER,** until such time that you notify this office in writing that you are no longer in business or will not have any employees anymore.

WHAT IS TAXABLE INCOME: Salary, wages, tips, commissions, incentive payments, and the value of a company vehicle are all examples of locally taxable income. Gross pay, before any income reduction plans, is taxable. Income given to your employees to spend on flex plan benefits is taxable, to the extent that they could choose to take cash.

QUARTERLY RETURNS AND DUE DATES: A return must be filed for each quarter of the calendar year as follows:

QUARTER COVERED:DUE ON OR BEFORE:
January, February, MarchApril 30
April, May, JuneJuly 31
July, August, SeptemberOctober 31
October, November, DecemberJanuary 31

WHERE TO FILE: The original of this return is to be sent to the Borough of Macungie, Earned Income Tax Office, 21 Locust St., Macungie, PA 18062-1105.

COMPLETION INSTRUCTIONS:

- ITEM 1: Earned Income Tax due-the actual total of local tax withheld and shown in column 17, total of all pages.
- ITEM 2: Credit or Adjustment-this relates to corrections for under or over payments on prior quarterly returns. **ANY AMOUNT ENTERED IN ITEM 2 MUST BE FULLY EXPLAINED IN A STATEMENT ATTACHED TO THIS RETURN.**
- ITEM 3: Adjusted Total of Earned Income Tax-item 1 plus (or minus) item 2.
- ITEM 4: Penalty and interest due (a total of 1% of the unpaid tax for each month or partial month past the due date).
- ITEM 5: Total Payment Due-total of item 3 and item 4.
- ITEM 6: Total Paid on Account-this is the total amount of payments made to the tax office during the quarter, if any.
- ITEM 7: Balance Due With This Return-if no entries are in items 2 through 6, then item 7 is the same as item 1. Otherwise, the balance due is item 5 less item 6.
- ITEM 8, 9, 10: are self-explanatory.
- ITEM 11: If there has been any change in ownership or transfer of business during the quarter, check all applicable boxes, and **ATTACH A FULL EXPLANATION. GIVE THE NAME OF THE NEW OWNER, IF ANY.**
- ITEM 12: This return must be signed and dated.
- ITEMS 13, 14, 15, 16, 17: List all employee information in these columns: full name (item 13), complete home address (item 14), social security number (item 15), taxable gross income for the quarter (item 16), and the amount of local (Earned Income) tax withheld (item 17).
- ITEM 18: Is for Borough use only.

GENERAL INFORMATION ABOUT THIS FORM

- A. You may file a generic version of this form as long as it contains all the requested information. Photocopies of the form are also acceptable to use.
- B. List the full name and complete street address of all employees, so that the correct taxing municipality can be determined.
- C. Clearly and fully show any changes that occur to employee addresses or names and the date such change took place.