

## West Shore Tax Bureau Frequently Asked Questions - Individuals

### 1. Where can I get West Shore Tax Bureau Local Tax Returns?

You can get tax forms online at [www.westab.org](http://www.westab.org) including a self calculating tax return that you can fill out on line and then print and mail. We also have a supply of tax returns at the Camp Hill Post Office. We will be providing supplies of forms to the various municipal buildings by the end of February. You may also call the Tax Bureau and we will fax or mail you a form immediately.

### 2. Where do I mail my completed tax form?

**PAYMENT DUE:**  
WESTAB  
PO Box 899  
Camp Hill PA 17001-0899

**REFUND DUE:**  
WESTAB  
PO Box 1256  
Camp Hill PA 17001-1256

**NO PAYMENT OR REFUND DUE:**  
WESTAB  
PO Box 960  
Camp Hill PA 17001-0960

### 3. I lived in different municipalities during the tax year, how do I determine where I should file my local tax return?

You must file a tax return with the municipality where you are “domiciled” during the tax year.

The law defines “Domicile” as the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the voluntary fixed place of habitation of a person, not for mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home.

**EXAMPLE** a college student who may live in a different town or state during school, but returns home during breaks or after graduation is considered to be domiciled at their home address.

**EXAMPLE** an individual who is employed in the West Shore Area, maintains an apartment in the West Shore Area but goes home on weekends to his or her family where he or she has maintained their driver’s license, voter’s registration, children’s school attendance, etc. is considered to be domiciled at his or her home address, not in the West Shore Area.

If an individual makes a permanent move from one municipality to another during the tax year then that individual would be considered to have been domiciled in two municipalities during the year. This individual would be responsible to file a return and report the earnings while a resident of Municipality 1 to Municipality 1 and also file a return and report the earnings while a resident of Municipality 2 to Municipality 2.

## **West Shore Tax Bureau Frequently Asked Questions - Individuals**

### **4. I worked in Philadelphia during the tax year and had the Philadelphia wage tax withheld from my earnings, must I pay additional tax to the West Shore Tax Bureau?**

You will not owe tax to the West Shore Tax Bureau on the income earned in and taxed by the City of Philadelphia. Because the City of Philadelphia taxes at approximately 4% and keeps all of the tax it collects from non-residents, we will allow a credit for tax paid to Philadelphia on the earnings in Philadelphia up to the amount of tax due to the West Shore Tax Bureau on the same Philadelphia earnings. The excess tax credit cannot be transferred to another employer who did not withhold the proper amount of tax, nor can we refund the difference between the local tax due and the amount of tax collected by Philadelphia.

You must still file a local tax return with the West Shore Tax Bureau along with the W-2 form verifying the amount of earnings taxed and the income tax collected by the City of Philadelphia.

### **5. I cannot download the forms from the West Shore Tax Bureau website?**

The most common problem with the downloading of forms from the website is using your browser's tool bar (File – Save As) instead of the Adobe tool bar to download the forms. If you use the Adobe toolbar (image of floppy diskette) the download should work fine. If it does not work please try the following:

-Go to the Adobe link and download the latest free version of the Adobe software. Retry the download.

-If this does not work please call the Taxpayer Services Department, 761-4900, and we will mail you a form immediately.

### **6. When I completed the tax return I have a balance of tax due and my spouse has a refund due. Can I offset my balance due by my spouse's refund?**

WSTB will allow the offsetting of one spouse's balance due by the transfer of his or her spouse's current year overpayment provided both spouses are filed on the same form. Please note, if the first spouse's requested overpayment amount is reduced or denied, the second spouse's tax liability will be affected by the reduced or denied credit and a balance of tax due may result. Interest and penalties will be assessed on tax not received on or before the April 15<sup>th</sup> due date of the WSTB Annual Earned Income Tax Return.

NOTE: If the 'transfer to spouse box' is not checked no transfer will be made.

### **7. Do students or children have to file a local income tax return?**

There are no age limits for filing of the local income tax within the West Shore Tax Bureau's jurisdiction. If an individual had earned income or net profits they are required to file and pay the tax.

**West Shore Tax Bureau**  
**Frequently Asked Questions - Individuals**

**8. When I completed my local tax return I find that my employer did not withhold any local income tax. If I cannot pay in full before April 15<sup>th</sup> can I be put on an Installment Plan for the unpaid balance?**

I recommend that you make an effort to pay the tax due in full prior to April 15<sup>th</sup> because any amount outstanding after that date will accrue penalties and interest until paid in full. You can pay by credit card through our website ([www.westab.org](http://www.westab.org)).

To be approved for an Installment Payment plan you must first show that your current year's taxes are paid up to date either through employer withholding as evidence by your most current pay stub or by direct payment of your tax liability as calculated based on your most current pay stub. Taxes paid after April 15<sup>th</sup>, even if paid through an installment plan, will accrue penalties and interest until paid in full.

If you find that your employer is not withholding the local income tax you should start making estimated quarterly payments during the current tax year so that the same situation does not repeat itself when you file next year's local tax return. If you need installment form please contact the Taxpayer Services Department at 717-761-4900.

**9. What military pay is taxable for local income tax purposes?**

All active duty military pay is exempt from the local income tax. Nation Guard Reserve pay, except for the 2 week training/active duty portion, would be taxable.

**10. What income figure from my W-2 form do I use to complete the local tax return?**

Generally speaking, the amount of local income to be reported will be the same as the amount to be reported to the Commonwealth of Pennsylvania (normally the highest wage amount on the W-2 form). Using the Federal Wage from BOX 1 will usually result in your local tax form being incorrect, especially if you have an IRA, 401k or other deferred compensation plan.

The local definition of taxable "compensation" is the same as the PA Department of Revenue's definition of compensation with the exception of Active Military Pay and Clergy Housing Allowances.

Because every employer does the W-2 forms a little differently we cannot give you specific information on completing the tax form without seeing the actual W-2 forms.

If you would like, we can complete the form for you. Our office hours are 8:00am – 4:30pm and you do not need an appointment.

**11. Where can I get the forms to report unreimbursed business expenses?**

The PA UE form can be found at the PA Department of Revenue Website [www.revenue.state.pa.us](http://www.revenue.state.pa.us).