1. **Where can I get a Cumberland County Tax Bureau Local Tax Return?**

For your convenience, tax forms are available online at [www.cumberlandtax.org](http://www.cumberlandtax.org).

1. **Where do I mail my completed tax form?**

Regardless of whether a payment or refund may be due, we ask that you mail all forms to:

**Cumberland County Tax Bureau**

**21 Waterford Drive**

**Suite 201**

**Mechanicsburg, PA 17050**

***(Please be sure to use our full address, including Suite number.)***

Indicate whether there is a PAYMENT DUE, REFUND DUE or NO PAYMENT/REFUND DUE on the envelope.

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

If an individual makes a permanent move from one municipality to another during the tax year, then the individual would be considered to have been domiciled in two municipalities during the year. The 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’. Earnings need to be prorated based on move and work dates for each municipality, for each earned income, net profit/loss and taxable 1099.

For your convenience, a move worksheet can be found on the back of the Bureau issued tax form 531.

1. **I cannot download the forms from the Cumberland County 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 toolbar 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.

1. **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?**

The Cumberland County Tax Bureau will allow the offsetting of one spouse’s balance due by the transfer of his/her spouse’s current year overpayment, provided that 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 reduction/denial of credit and a balance of tax due may result. Interest and penalties will be assessed on tax not received on or before the April 15th due date of the Cumberland County Tax Bureau Annual Earned Income Tax Return.

NOTE: If the ‘transfer to spouse’ box is not checked, the transfer will NOT be processed.

1. **Who needs to file a return?**

There is no age limit for the filing of the local income tax within the Cumberland County Tax Bureau’s jurisdiction. If an individual earned income or net profits, they are required to file and pay the tax.

Homemakers and unemployed individuals need to file a zero return unless they are in a retired status and have previously reported this status to the Cumberland County Tax Bureau.

Retirees and disabled taxpayers do not need file a return as long as they have reported this status previously and have not continued to earn wages.

1. **When I completed my local tax return, I found that my employer did not withhold any local income tax. If I cannot pay in full before April 15th, can I be put on an payment plan for the unpaid balance?**

It is recommended that an effort is made to pay the tax due in full prior to April 15th. Any amount outstanding after that date will accrue penalties and interest until paid in full. Payments can be made by cash, check or credit card. A third-party processor is used for all credit card transactions (www.OfficialPayments.com). Transactions processed through www.OfficialPayments.com are subject to a convenience fee equal to 3% of the payment total. If 3% of the payment total does not equal $1.00, the third party will assess a $1.00 minimum convenience fee that will be included as a part of the payment total, and will remain with the third party.

To be approved for a 4-month payment plan, you must first show that your current year’s taxes are paid up to date either through employer withholding (as documented on your pay stub) or by direct payment of your tax liability, as calculated based on your most current pay stub or net profit. Taxes paid after April 15th, even if paid through an installment plan, will accrue penalties and interest until paid 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.

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

For Tax Year 2012 to 2015: All active duty military pay earned within the Commonwealth of Pennsylvania is taxable at the local level.

For Tax Year 2016 and after: All active duty military pay is not taxable.

Documentation in the form of orders, LES, years of service and rank may be requested to support your claim

of active duty status.

1. **What income figure do I use from my W-2 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 Clergy Housing Allowances.

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

Variances in wage between W-2 boxes 5, 16 and 18 need to have documentation to support the difference. Examples of documentation include a final paystub and/or a letter from your employer detailing the variance.

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.

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

The PA UE form can be found at the Pennsylvania Department of Revenue website

(www.revenue.pa.gov).