



GLOBAL CONNECTIONS

TAX ASSISTANCE PROGRAM

TAX WORKSHOP FOR INDIAN OR CHINESE STUDENTS (F-1)
FILING FEDERAL, STATE, AND LOCAL TAXES

GLOBAL CONNECTIONS

- Conversation Partners
 - Cultural Luncheons
 - Free English Classes
 - Translation/Interpretation
 - International Speakers
-
- Visit gc-cc.org!



US TAX BASICS

- If you made money in the US in 2017, you need to file taxes – State, Federal, and Local
- Yes, you **SHOULD** file taxes – it's the law
- If you didn't make money in the US, you only need to file a form 8843
- Filing deadline for 2017 taxes – **April 17th, 2018** (Normally April 15th)

FORMS YOU NEED TO FILE

- 8843
- 1040NR or 1040NR EZ
- PA-40
- Local Earned Income Tax form (Centre County)
- Local Service Tax Refund form (possibly)

- <http://gc-cc.org/programs/tax-assistance/filing-resources> >>> Links to blank PA state and local forms
- For states besides PA, Google “[state] tax forms”

FORMS YOU MAY HAVE RECEIVED

- W-2 – If you were an employee
- 1042-S – If you had a scholarship or fellowship
- 1095-A/B/C – Verifies you had health insurance (do not need to have to complete your forms)
- 1098-T – Lists how much tuition you paid
- 1099 – If you were an independent contractor or self-employed

ACCESSING AND USING NON-RESIDENT TAX SOFTWARE

- Do not use Turbo Tax, H&R Block, or other free online services – these are for residents for tax purposes
- Instead, use Foreign National Tax Resource (FNTR), provided by PSU DISSA for free
- The process to access this software:
 1. Check for an email from February 27th, subject: ANNOUNCEMENT: Tax Software and Info
 2. Follow the first link to take a survey determining your tax residency status
 3. Once you are finished, you will receive another email with instructions to submit a liability waiver in iStart
 4. After 2-3 days you will receive the access code from gp-taxes@psu.edu, subject: FNTR Tax Access and Instructions. Follow the instructions to access FNTR

Dear

This email is about income taxes and steps you should take.

In the United States, we are required to submit tax forms for the previous year by April 15 each year. In other words, everyone must file a tax form regarding income and taxes paid in 2017, and the deadline to file a tax form is April 17, 2018 (it is two days later than the usual date because of a holiday in Washington, DC).

IF YOU HAD NO INCOME IN 2017: *If you did not earn income and you are a non-resident for tax purposes, you and each dependent member of your family here with you must complete the federal IRS form [8233](#). There is no Pennsylvania or local tax form if there is no income. That is all you need to do for tax year 2017.*

IF YOU HAD INCOME IN 2017: *First you should determine if you are a resident or non-resident for tax purposes. Go to <https://gpapps.gp.psu.edu/taxform/form/>. Upon completion of the determination of your tax residency, DISSA will send you information after completing the test on your next steps.*

If you have questions, please email gp-taxes@psu.edu.

FORMS

Federal Taxes

- **Non-Resident for Tax Purposes:** If you are a non-resident for tax purposes based on the tax test in the link above, you can use FNTR software provided by the Directorate of International Student and Scholar Advising. If you qualify, you will be sent instructions after taking the pre-test.
- **Resident for Tax Purposes:** If you are a resident for tax purposes (students generally after 5 calendar years; J-1 scholars after 2 calendar years in a 6-year period), you can use the free software on the U.S. Internal Revenue site <https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free>

Pennsylvania and Local Taxes (not part of software)

You must also file state and, depending on where you earned your income, local tax forms. These forms cannot be completed using the FNTR software. You can view and download state and local tax forms

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 3. Once you are finished, you will receive another email with instructions to submit a liability waiver in iStart
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Dear %name%:

The following is your FNTR tax access code:

84R9XYY5Q7U

The deadline for filing a tax return is April 17, 2018, for the federal tax year 2017. You should have received a W-2 reporting your income and some of you may have also received a 1042-S.

The quick test determined you are a non-resident for tax purposes; however, the tax software will also review whether you are a non-resident or resident for tax purposes.

The Foreign National Tax Resource (FNTR) for federal taxes is free to Penn State students and scholars.

NOTE 1: Some built-in PDF readers don't support the full set of features needed by FNTR for displaying forms. The company suggests installing the Adobe PDF reader (<https://get.adobe.com/reader>) and following these instructions to enable in-browser support for it: <https://helpx.adobe.com/acrobat/kb/pdf-browser-plugin-configuration.html>. This solution should work for users that have an issue with seeing blank forms in FNTR.

NOTE 2: In the past, it seemed that to view and/or print the tax form(s) Internet Explorer should be used. Students and scholars have had problems viewing and/or printing the forms in Chrome, Firefox, and Safari (appeared blank). No matter what browser you have used to complete the forms, the data is saved. Only viewing and printing have been the problems.

GETTING STARTED

NEW USERS

Tax Return Resource

1. Ensure that you have the access code your organization provided you

SCROLL DOWN AND READ



NEW USERS

Tax Return Resource

1. Ensure that you have the access code your organization provided you
2. Go to <https://trr.windstar.com/registration.php>
3. Complete the registration form using the access code you received from your organization
4. Sign in using the username and password you created in step 3

1040NR/1040NR-EZ Preparation

1. Log in to the Tax Return Resource
2. Access the tax preparation software from within the Tax Return Resource by clicking on either
 - a. The “Tax Return Preparation” button on the far left of the top menu bar
 - or
 - b. The “Prepare and Print your 1040NR/1040NR-EZ” box in the upper right of the screen
3. Complete the activation form
 - a. Choose a security question and provide an answer
 - b. Accept the Terms of Use by clicking “I Accept”
4. Click the Continue button
5. Once you complete step 4 you will have immediate access to the software

RETURNING USERS

Tax Return Resource

1. Go to <https://trr.windstar.com>
2. Log in using the username and password you set up when registering for the tax return resource

1040NR/1040NR-EZ Preparation

1. Log in to the *Tax Return Resource*

FEDERAL TAXES: SUBSTANTIAL PRESENCE TEST

Resident or Non-Resident?

First, we help non-resident students complete their tax returns. This means we do not assist scholars, please check your DS-2019 to determine first that you are a student.

Second, our workshops apply to non-resident students, not resident students. Therefore, it is important to determine your residency status:

- The substantial presence test looks at the past three years (2015, 2016, and 2017 for our purposes) to determine residency. Once an individual has been in the U.S. for 183 days, they are a resident unless an exemption applies.
- Exemptions: Visa types F, J, M, and Q are exempt for five years. This means you do not start counting toward your 183 days until the beginning of your sixth year in the U.S.
 - Spending one day in the U.S. in a given year counts as an entire year for exemption purposes
 - After your five year exemption period has ended, you begin counting your 183 days. Once you have been in the U.S. for 183 days beyond your exemption period, you become a resident and will not file your taxes as a non-resident.

FEDERAL FORMS

FORMS:

8843

I040NR-EZ

<https://trr.thomsonreuters.com>

FORM 8843

Form **8843**

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

OMB No. 1545-0074

2017

Attachment Sequence No. **102**

NOT a tax form

This is an information form for the IRS

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8843 for the latest information.

For the year January 1—December 31, 2017, or other tax year

beginning _____, 2017, and ending _____, 20____.

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

[Sample 8843 w/ Instructions](#)

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence

#4a Count the number of days you were physically present in the U.S. in each of the last 3 calendar years. Make sure to enter the actual number of days you were present (excluding days when you were outside of the U.S.).

Address in the United States

If filing tax return don't sign

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ [F-1 or J-1 and date \(see 1-94 record\)](#)

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

[Current nonimmigrant status should be the same as #1a unless changed status while in the U.S., only include date if changed](#)

2 Of what country or countries were you a citizen during the tax year?

3a What country or countries issued you a passport?

b Enter your passport number(s) ▶

4a Enter the actual number of days you were present in the United States during:

2017 **365** 2016 **366** 2015 **365**

b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test ▶ [same # as 2017](#)

FORM 8843

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ▶

If attended 2 include both. Penn State University, University Park, PA 16802, (814)865-4700

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶ Department head or graduate advisor (not Global Connections)

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2011 2012 2013 2014 2015 2016 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No

14 If you checked the "Yes" box on line 13, explain ▶

Ignore lines 5-8

Enter visa type for each year

Ignore remaining sections; sign only if you are not filing a tax return

FORM 1040NR-EZ: BIOGRAPHICAL INFORMATION

Form **1040NR-EZ**

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

| | | | |
|--|--|-------------------------------|---------------------------------------|
| Please print or type. See separate instructions. | Your first name and initial | Last name | Identifying number (see instructions) |
| | Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. | | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. | | |
| | Foreign country name | Foreign province/state/county | Foreign postal code |
| Filing Status Check only one box. | 1 <input checked="" type="checkbox"/> Single nonresident alien 2 <input type="checkbox"/> Married nonresident alien | | |

Most of this information can be copied from your Form 8843; non-residents file as single

FORM 1040NR-EZ: INCOME INFORMATION

Attach Form(s) W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.

| | | | |
|-----|---|-----|----------------|
| 3 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 3 | See W2 Box 1 |
| 4 | Taxable refunds, credits, or offsets of state and local income taxes | 4 | See 1099-G |
| 5 | Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. | 5 | See 1099 |
| 6 | Total income exempt by a treaty from page 2, Item J(1)(e) | 6 | J(1)(e) pg.2 |
| 7 | Add lines 3, 4, and 5 | 7 | |
| 8 | Scholarship and fellowship grants excluded | 8 | * if no treaty |
| 9 | Student loan interest deduction | 9 | |
| 10 | Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income | 10 | |
| 11 | Itemized deductions (see instructions) | 11 | State + Local |
| 12 | Subtract line 11 from line 10 | 12 | |
| 13 | Exemption (see instructions) | 13 | \$4,050 |
| 14 | Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0- | 14 | |
| 15 | Tax. Find your tax in the tax table in the instructions | 15 | |
| 16 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 16 | Skip |
| 17 | Add lines 15 and 16. This is your total tax ▶ | 17 | |
| 18a | Federal income tax withheld from Form(s) W-2 and 1099-R | 18a | See W2 Box 2 |
| b | Federal income tax withheld from Form(s) 1042-S | 18b | |
| 19 | 2017 estimated tax payments and amount applied from 2016 return | 19 | 0 |
| 20 | Credit for amount paid with Form 1040-C | 20 | 0 |
| 21 | Add lines 18a through 20. These are your total payments ▶ | 21 | |

Lines 15-17: We have tax booklets on hand during our one-on-one sessions; tax brackets for 2017 are easily located online as well.

Lines 17 and 21: If line 21 is greater than line 17, you will receive a refund; if line 17 is greater than line 21, you owe federal taxes.

FORM 104NR-EZ: REFUND/PAYMENT INFORMATION

| | | | | |
|----------------|------------|--|------------|--|
| Refund | 22 | If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid | 22 | |
| | 23a | Amount of line 22 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 23a | |
| | b | Routing number <input type="text"/> | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| | d | Account number <input type="text"/> | | |
| | e | If you want your refund check mailed to an address outside the United States not shown above, enter that address here: <input type="text"/> | | |
| | 24 | Amount of line 22 you want applied to your 2018 estimated tax <input type="checkbox"/> | 24 | |
| Amount You Owe | 25 | Amount you owe . Subtract line 21 from line 17. For details on how to pay, see instructions <input type="checkbox"/> | 25 | |
| | 26 | Estimated tax penalty (see instructions) | 26 | |

Direct deposit? See instructions.

This is the amount you overpaid and will receive as a refund

Enter personal banking information in line 23 to receive your refund

If you owe taxes, the amount will be shown here

FORM 1040NR-EZ: ADDITIONAL BIOGRAPHICAL INFORMATION

A Of what country or countries were you a citizen or national during the tax year? Ask

B In what country did you claim residence for tax purposes during the tax year? Ask

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No

D Were you ever:

1. A U.S. citizen? Yes No

2. A green card holder (lawful permanent resident) of the United States? Yes No

If you answer "Yes" to **(1)** or **(2)**, see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. 2017 Visa F-1 or J-1

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
If you answered "Yes," indicate the date and nature of the change. ►

G List all dates you entered and left the United States during 2017. See instructions.

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent

intervals, **check the box for Canada or Mexico** and skip to item H Canada Mexico

Enter biographical information. Most of this information is available on either your Form 8843 or I-94

FORM 1040NR-EZ: ADDITIONAL BIOGRAPHICAL INFORMATION

| Date entered United States mm/dd/yy | Date departed United States mm/dd/yy |
|--|---|
| *2017 | |
| Arrival | Left |
| Return | |
| | |

| Date entered United States mm/dd/yy | Date departed United States mm/dd/yy |
|--|---|
| | |
| | |
| | |
| | |

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
 2015 , 2016 , and 2017 .

I Did you file a U.S. income tax return for any prior year? Yes No
 If "Yes," give the latest year and form number you filed ►

**Enter the days you entered and departed the U.S. during 2017—
 each entry and departure must be recorded. Refer to your 8843, I-
 94, or even your passport as needed**

FORM 1040NR-EZ: ADDITIONAL BIOGRAPHICAL INFORMATION

J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|----------------------------|------------------------|---|---|
| P.R. China | 20(c) | 1-12 | \$5,000 |
| India (Standard Deduction) | 21 | 1-12 | \$6,350 |
| | | | |

(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

FEDERAL TAXES: MAILING ADDRESSES

If not enclosing a payment:
Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

If enclosing a payment:
Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303

HOW TO SEND MAIL IN THE US

Sending Your Tax Forms



*Note: The order listed for addresses should be small → large



How do I send the forms?

Step 1: Buy postage

Step 2: Fill out envelope information

Step 3: Return to Post Office **or** drop in US Postal Service public mailbox (various locations around town)

Where can I buy postage?

Post office– 237 S Fraser Street

Post Office– McAllister Building
(Next to HUB on campus)

Post Office– 1471 Martin Street

Weis Markets- 110 Rolling
Ridge Drive

*Note: check online to see
operating hours

OTHER FEDERAL TAX FORMS: 1040NR

If your situation requires you to file Form 1040NR, rather than 1040NR-EZ, please set up an appointment so that we can assist you.

Common Reasons to File a 1040NR:

- **Charitable deductions;**
- **Spousal deductions for Indian students**

STATE & LOCAL TAX - 2017

FORMS:

PA-40

CENTRE COUNTY

LOCAL SERVICES TAX – REFUND APPLICATION



PA INCOME TAX RETURN

- For PA form include only income earned in PA
- If you earned income in another state, you may have to obtain forms and instructions about filing taxes in another state.

| | | | | | | | | | | | |
|---|--|--|---|---|-----------------------------------|--|-----------------------|---------------------|------------------|--|--|
| c. Employer's Name Address & Zip Code | | | THE PENNSYLVANIA STATE UNIVERSITY 101 JAMES M. ELLIOTT BUILDING UNIVERSITY PARK, PA 16802 | | | OMB No. 1545-008 Form W-2 Wage and Tax Statement | | | 201 | | |
| a. Employee SSN: ██████████ | 15. State Empl. State ID Number: PA ██████████ | b. Employer's Identification No: ██████████ | 12. DD: 2,445.00 | 20. Local Taxing Authority: STATE COLL NON RES | 19. Local Inc 178.55 | Employee's name (e) and Employee's address and ZIP code (f): ████████████████████ STATE COLLEGE PA, 16801 | | | Total: 178.55 | | |
| 1. Wages, Tips, Meals, Other Comp: 23,165.16 | 2. Federal Income Tax Withheld: 2,511.25 | 3. Social Security Wages: 0.00 | 4. Social Security Tax Withheld: 0.00 | 5. Medicare Wages and Tips: 0.00 | 6. Medicare Tax Withheld: 0.00 | | | | | | |
| 7. Social Security Tips: 0.00 | 8. Allocated Tips: 0.00 | 9. Advance EIC Payment: 0.00 | | | | | | | | | |
| 10. Dependent Care: 0.00 | | 13. Retirement Plan: No | | | | | | | | | |
| 16. Gross Wages for State: 17,855.10 | 17. State Income Tax Withheld: 548.17 | 18. Gross Wages for Local: 17,855.10 | | | | Retirement Contribution: 0.00 | Gifts-PSU/CI 0.00 | | | | |
| Unemployment Compensation Tax: 0.00 | | Healthcare Reimbursement: 0.00 | LST Tax: 48.67 | | | | Travel Meals: 0.00 | Union Dues: 0.00 | | | |

If box 15 has no state, continue like it's PA

PA-40

PA-40
Pennsylvania Income
Tax Return

1700110057

PA-40 (04-17) (FI)
PA Department of Revenue
Harrisburg, PA 17129

2017

OFFICIAL USE ONLY

PLEASE PRINT IN BLACK INK. ENTER ONE LETTER OR NUMBER IN EACH BOX. FILL IN OVALS COMPLETELY.

START

Your Social Security Number

XXX-XX-XXXX

Spouse's Social Security Number (even if filing separately)

[Empty box]

CAREFULLY PRINT YOUR SOCIAL SECURITY NUMBER(S) ABOVE

Last Name

[Empty box]

Suffix

[Empty box]

Your First Name

[Empty box]

MI

[Empty box]

OVERSEAS
MAIL -
See Foreign
Address Instructions
in PA-40 booklet.

Spouse's First Name

[Empty box]

MI

[Empty box]

Spouse's Last Name - Only if different from Last Name above

[Empty box]

Suffix

[Empty box]

First Line of Address

[Empty box]

Second Line of Address

[Empty box]

City or Post Office

[Empty box]

State

[Empty box]

ZIP Code

[Empty box]

Daytime Telephone Number

[Empty box]

School Code

99999

Extension. See the instructions.

Amended Return. See the instructions.

Residency Status. Fill in only one oval.

R Pennsylvania Resident

N Nonresident

P Part-Year Resident from
_____ 2017 to _____ 2017

Filing Status.

S Single

J Married, Filing Jointly

M Married, Filing Separately

F Final Return. Indicate reason:

D Deceased

Taxpayer

Date of death _____ 2017

Spouse

Date of death _____ 2017

Farmers. Fill in this oval if at least two-thirds of your gross income is from farming.

Name of school district where you lived on 12/31/2017: N/A

Your occupation

Student

Spouse's occupation

Fill out all info


PA-40

ALL DOLLAR AMOUNTS ROUND TO NEAREST DOLLAR.

Copy C For EMPLOYEE RECORDS (See Notice on page 3.) This information is If you are required to file a tax return, a negligence penalty or other sanction may

c. Employer's Name
Address & Zip Code

**THE PENNSYLVANIA STATE UNIVERSITY
101 JAMES M. ELLIOTT BUILDING
UNIVERSITY PARK, PA 16802**


| | | |
|---|--|--|
| a. Employee SSN: [REDACTED] | 15. State Empl. State ID Number: PA [REDACTED] | b. Employer's Identification No: [REDACTED] |
| 1. Wages, Tips, Meals, Other Comp: 23,165.16 | 2. Federal Income Tax Withheld: 2,511.25 | 3. Social Security Wages: 0.00 |
| 4. Social Security Tax Withheld: 0.00 | 5. Medicare Wages and Tips: 0.00 | 6. Medicare Tax Withheld: 0.00 |
| 7. Social Security Tips: 0.00 | 8. Allocated Tips: 0.00 | 9. Advance EIC Payment: 0.00 |
| 10. Dependent Care: 0.00 | | 13. Retirement Plan: No |
| 16. Gross Wages for State: 17,855.10  | 17. State Income Tax Withheld: 548.17 | 18. Gross Wages for Local: 17,855.10 |
| Unemployment Compensation Tax: 0.00 | | Healthcare Reimbursement: 0.00 |

| | | |
|---|-----|---------------------|
| 1a. Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.  | 1a. | See W2 Box 16 |
| 1b. Unreimbursed Employee Business Expenses. | 1b. | 0 |
| 1c. Net Compensation. Subtract Line 1b from Line 1a. | 1c. | same as #1a. |
| 2. Interest Income. Complete PA Schedule A if required. | 2. | 0 |
| 3. Dividend and Capital Gains Distributions Income. Complete PA Schedule B if required. ... | 3. | 0 |
| 4. Net Income or Loss from the Operation of a Business, Profession or Farm. ... <input type="checkbox"/> LOSS | 4. | 0 |
| 5. Net Gain or Loss from the Sale, Exchange or Disposition of Property. <input type="checkbox"/> LOSS | 5. | 0 |
| 6. Net Income or Loss from Rents, Royalties, Patents or Copyrights. <input type="checkbox"/> LOSS | 6. | 0 |
| 7. Estate or Trust Income. Complete and submit PA Schedule J. | 7. | 0 |
| 8. Gambling and Lottery Winnings. Complete and submit PA Schedule T. | 8. | 0 |
| 9. Total PA Taxable Income. Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6. | 9. | same as #1a. |
| 10. Other Deductions. Enter the appropriate code for the type of deduction. See the instructions for additional information. <input type="checkbox"/> | 10. | 0 |
| 11. Adjusted PA Taxable Income. Subtract Line 10 from Line 9. | 11. | usually same as #1a |

PA-40


c. Employer's
Name
Address &
Zip Code

THE PENNSYLVANIA STATE UNIVERSITY
101 JAMES M. ELLIOTT BUILDING
UNIVERSITY PARK, PA 16802

| | | |
|---|--|--|
| a. Employee SSN: [REDACTED] | 15. State Empl. State ID Number: PA [REDACTED] | b. Employer's Identification No: [REDACTED] |
| 1. Wages, Tips, Meals, Other Comp: 23,165.16 | 2. Federal Income Tax Withheld: 2,511.25 | 3. Social Security Wages: 0.00 |
| 4. Social Security Tax Withheld: 0.00 | 5. Medicare Wages and Tips: 0.00 | 6. Medicare Tax Withheld: 0.00 |
| 7. Social Security Tips: 0.00 | 8. Allocated Tips: 0.00 | 9. Advance EIC Payment: 0.00 |
| 10. Dependent Care: 0.00 | | 13. Retirement Plan: No |
| 16. Gross Wages for State: 17,855.10 | 17. State Income Tax Withheld: 548.17  | 18. Gross Wages for Local: 17,855.10 |
| Unemployment Compensation Tax: 0.00 | | Healthcare Reimbursement: 0.00 |

PA-40 2017 04-17 (FI) 1700210055

START Social Security Number (shown first) XXX-XX-XXXX Name(s) **Name**

| | | |
|--|------|---|
| 12. PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307). | 12. | W2 Box 16 * .0307 |
| 13. Total PA Tax Withheld. See the instructions. | 13. |  See W2 Box 17 |
| ESTIMATED TAX PAID | | |
| 14. Credit from your 2016 PA Income Tax return. | 14. | 0 |
| 15. 2017 Estimated Installment Payments. Fill in oval if including Form REV-459B. | 15. | 0 |
| 16. 2017 Extension Payment. | 16. | 0 |
| 17. Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only) | 17. | 0 |
| 18. Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17. | 18. | 0 |
| Tax Forgiveness Credit, submit PA Schedule SP | | |
| 19a. Filing Status: <input type="radio"/> Unmarried or Separated <input type="radio"/> Married <input type="radio"/> Deceased | 19b. | Dependents, Part B, Line 2, PA Schedule SP. |
| 20. Total Eligibility Income from Part C, Line 11, PA Schedule SP. | | |
| 21. Tax Forgiveness Credit from Part D, Line 16, PA Schedule SP. | 21. | |
| 22. Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1. | 22. | 0 |
| 23. Total Other Credits. Submit your PA Schedule OC. | 23. | 0 |
| 24. TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22 and 23. | 24. | usually same as #13 |
| 25. USE TAX. Due on internet, mail order or out-of-state purchases. See the instructions. | 25. | *See next slide |
| 26. TAX DUE. If the total of Line 12 and Line 25 is more than Line 24, enter the difference here. | 26. | 0 |
| 27. Penalties and Interest. See the instructions for additional information. Fill in oval if including Form REV-1630/REV-1630A | 27. | 0 |
| 28. TOTAL PAYMENT DUE. See the instructions. | 28. | 0 |
| 29. OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25 and Line 27 enter the difference here. The total of Lines 30 through 36 must equal Line 29. | 29. | |
| 30. Refund - Amount of Line 29 you want as a check mailed to you..... | 30. | REFUND |
| 31. Credit - Amount of Line 29 you want as a credit to your 2018 estimated account. | 31. | |
| DONATIONS | | |
| 32. Refund donation line. Enter the organization code and donation amount. See the instructions. | 32. | |
| 33. Refund donation line. Enter the organization code and donation amount. See the instructions. | 33. | |
| 34. Refund donation line. Enter the organization code and donation amount. See the instructions. | 34. | |
| 35. Refund donation line. Enter the organization code and donation amount. See the instructions. | 35. | |
| 36. Refund donation line. Enter the organization code and donation amount. See the instructions. | 36. | |

SIGNATURE(S). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

| | | | |
|---------------------------------------|--------------------------------------|---|-----------------|
| Your Signature | Date MM/DD/YY | E-File Opt Out <input type="checkbox"/> See the instructions. | Preparer's PTIN |
| Please sign after printing. | | | |
| Spouse's Signature, if filing jointly | Preparer's Name and Telephone Number | Firm FEIN | |
| Please sign after printing. | | | |

PA-40 USE TAX QUESTION #25

→ 25. **USE TAX.** Due on internet, mail order or out-of-state purchases. See the instructions.
26. **TAX DUE.** If the total of Line 12 and Line 25 is more than Line 24

25.

*0 (Ask?)

Did you make any large purchases and didn't pay tax (i.e. computer)?
(most online distributors, Amazon, will charge tax)

If you did make purchase without paying tax, you will need to make a payment to Pennsylvania;

See us afterwards

STATE TAX: MAILING ADDRESS

Owe tax

Payment Enclosed
1 Revenue Place
Harrisburg, PA 17129-0001

Refund

Refund or Credit Requested,
3 Revenue Place
Harrisburg, PA 17129-0003

Don't owe & no refund

No Payment or No Refund
2 Revenue Place
Harrisburg, PA 17129-0002

Make check out to: PA Department of Revenue



LOCAL TAX FORM

A STATE UNIVERSITY
OTT BUILDING
PA 16802

OMB No. 1545-008


Form **W-2 Wage and Tax Statement**

2016

| | | |
|---|---|--|
| 12. DD: 2,445.00 | 20. Local Taxing Authority: STATE COLL NON RES | 19. Local Income Tax 178.55  |
| b. Employer's Identification No: [REDACTED] | | 178.55 |
| 3. Social Security Wages: 0.00 | | |
| 6. Medicare Tax Withheld: 0.00 | | |
| 9. Advance EIC Payment: 0.00 | | |
| 13. Retirement Plan: No | | |
| 18. Gross Wages for Local: 17,855.10  | | |
| Healthcare Reimbursement: 0.00 | | |
| | | Gifts-PSU/Charities: 0.00 |
| | | Union Dues: 0.00 |

If one-percent is withheld you don't need to file.

Multiply amount in Box 18 (W2) by .01
Example: $17,855 * .01 = 178.55$

Look at amount withheld in Box 19 
Example: amount withheld \$178.55 so we do not need to file here.

LOCAL TAX FORM

Use Taxpayer A column 

Line #

| | |
|----|--|
| 1 | Look at Box 18 of W2 |
| 2 | 0 |
| 3 | Same as #1 |
| 4a | 0 |
| 4b | 0 |
| 5 | Same as #1 |
| 6 | RATE 1% ... (Box 18)*0.01 |
| 7a | Look at Box 19 of W2 |
| 7e | Same as #7a |
| 8b | Pick either paper check or direct deposit Box 19 W2 – (Box 18 W2*.01) = refund amount |

Return this form with supporting documentation attached to the back of the return by **April 17, 2018**. (Enclose payments, do not attach)

CENTRE TAX AGENCY 2017 LOCAL EARNED INCOME TAX RE
PO BOX 437, STATE COLLEGE PA 16804-0437 Phone: (814) 278-47
 Physical address: 243 S Allen St, State College PA 16801
 Hours: 8 am - 5 pm (call for special hours during tax season)

CHECK HERE IF YOU MOVED DURING THIS TAX YEAR. PROVIDE EACH PHYSICAL ADDRESS FOR TAX YEAR.
 *** FIRST COMPLETE THE PART-YEAR RESIDENT WORKSHEET IF YOU LIVED WITHIN MORE THAN ONE MUNICIPALITY. WORKSHEET LOCATED ON WEBSITE.

| Dates | Physical Address [No PO Box, RR or RD] include to |
|------------|---|
| / / to / / | |
| / / to / / | |
| / / to / / | |


Taxpayer A


| | | |
|---|-------------------|--|
| Current Name and Address (if different please change) | Electronic PIN: | |
| | Social Security # | |

Resident PSD Code:

Amended Return

Non- Resident Return

Non-resident return  see

| WWW.STATECOLLEGEPA.US FOR ELECTRONIC FILING | | Taxpayer A  | |
|--|--|---|----|
| Married couples may both file on this form, order of names is not pertinent. Tax calculations must be entered in separate columns. Taxpayers must provide verification of earned income/expense items as indicated below with this return. | | If you had NO EARNED INCOME circle the reason why: Disabled Homemaker Unemployed Active Duty Military Deceased Retired | |
| | | Round to the whole dollar | |
| 1. Earned Income/Compensation (Box 18 from W-2 form or amount from proration worksheet) (Attach W-2) | | 1 | 00 |
| 2. Less Allowable Business Expenses (Attach PA UE Forms) | | 2 | 00 |
| 3. TOTAL Earned Income & Compensation (Line 1 minus Line 2) | | 3 | 00 |
| 4. a. Net Effect of Profits From Business, Profession, Farm (Attach Documentation) Loss = 0 | | 4a | 00 |
| b. Other Taxable Income (Attach Documentation) | | 4b | 00 |
| 5. TOTAL Taxable Earned Income/Compensation & Net Profits (Line 3 plus Line 4a plus 4b.) | | 5 | 00 |
| 6. Calculation of Tax: a. Multiply Line 5 by proper tax rate (see reverse side) RATE: _____ | | 6a | 00 |
| *** OR b. Insert calculated amount from proration worksheet | | 6b | 00 |
| 7. Tax Credits: a. Tax Withheld by Employer (Box 19 of W-2, or amounts from worksheets) | | 7a | 00 |
| b. Quarterly Tax Payments (exclude any late charges paid) | | 7b | 00 |
| c. Prior Year Overpayment (unless refunded) | | 7c | 00 |
| d. Credit for tax paid to other states (Attach Sch G & required copies) | | 7d | 00 |
| e. TOTAL (Add Lines a, b, c & d) | | 7e | 00 |
| 8. Overpayment (If Line 7e is greater than Line 6a or 6b-AMOUNTS \$1.00 OR LESS WILL NOT BE REFUNDED) | | | 00 |
| a. <input type="checkbox"/> Credit to Next Year <input type="checkbox"/> Credit to Spouse | | 8a | 00 |
| b. Refund <input type="checkbox"/> Paper Check <input type="checkbox"/> Direct Deposit | | 8b | 00 |
| Direct Deposit Information Taxpayer A. Checking or | | NO CREDIT OR REFUND WILL BE PROCESSED WITHOUT COMPLETE DOCUMENTATION | |

LST

If made less than \$12,000 pay \$5

If made more than \$12,000 pay \$52

| | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|
| c. Employer's Name Address & Zip Code | | | THE PENNSYLVANIA STATE UNIVERSITY 101 JAMES M. ELLIOTT BUILDING UNIVERSITY PARK, PA 16802 | | | OMB No. 1545-008 Form W-2 Wage and Tax Statement | | | 201 | | |
| a. Employee SSN: [REDACTED] | | | 15. State Empl. State ID Number: PA [REDACTED] | | | b. Employer's Identification No: [REDACTED] | | | 12. DD: 2,445.00 | | |
| 1. Wages, Tips, Meals, Other Comp: 23,165.16 | | | 2. Federal Income Tax Withheld: 2,511.25 | | | 3. Social Security Wages: 0.00 | | | 20. Local Taxing Authority: STATE COLL NON RES | | |
| 4. Social Security Tax Withheld: 0.00 | | | 5. Medicare Wages and Tips: 0.00 | | | 6. Medicare Tax Withheld: 0.00 | | | 19. Local Inc 178.55 | | |
| 7. Social Security Tips: 0.00 | | | 8. Allocated Tips: 0.00 | | | 9. Advance EIC Payment: 0.00 | | | Total: 178.55 | | |
| 10. Dependent Care: 0.00 | | | | | | 13. Retirement Plan: No | | | Employee's name (e) and Employee's address and ZIP code (f): [REDACTED] | | |
| 16. Gross Wages for State: 17,855.10 | | | 17. State Income Tax Withheld: 548.17 | | | 18. Gross Wages for Local: 17,855.10 | | | STATE COLLEGE PA , 16801 | | |
| Unemployment Compensation Tax: 0.00 | | | | | | Healthcare Reimbursement: 0.00 | | | Retirement Contribution: 0.00 | | |
| | | | | | | LST Tax: 48.67 | | | Gifts-PSU/CI 0.00 | | |
| | | | | | | | | | Travel Meals: 0.00 | | |
| | | | | | | | | | Union Dues: 0.00 | | |

LST REFUND

CENTRE TAX AGENCY

LOCAL SERVICES TAX - REFUND APPLICATION

* PLEASE SEE REVERSE SIDE FOR RATE TABLE OF SCHOOL DISTRICTS/MUNICIPALITIES WE COLLECT LST FOR *

CENTRE TAX AGENCY - 243 S ALLEN ST - PO BOX 437 - STATE COLLEGE PA 16804-0437

PHONE: (814) 234-7120 FAX: (814) 234-7148 Email: centretaxagency@statecollegepa.us

- ▶ A copy of this application for a refund of the Local Services Tax (LST), and all necessary supporting documents, must be completed and submitted to the address listed above.
- ▶ This application for a refund of the LST must be signed and dated.
- ▶ **No refund will be approved until proper documentation has been received.**

Fill out all info

Tax Year: 2017 Phone Number: _____ Email Address: _____
Name: _____ Social Security Number: _____
Address: _____
Amount of Refund Requested: _____

REASON FOR REFUND

LOW INCOME*

- My total Earned Income and Net Profits from ALL sources within the municipality of Write your borough name (Boggs Twp, Bellefonte Boro, Benner Twp, Spring Twp, College Twp, Ferguson Twp, Harris Twp, Patton Twp, and State College Boro) was less than \$12,000.
- My total Earned Income and Net Profits from ALL sources within the municipality of _____ (Burnside Twp, Howard Boro, Howard Twp, Huston Twp, Milesburg Boro, Port Matilda Boro, Snow Shoe Boro, Snow Shoe Twp, Union Twp, Unionville Boro, and Worth Twp) was less than \$1,500.
- My total Earned Income and Net Profits from ALL sources within the municipality of _____ (Marion Twp, Walker Twp, and Halfmoon Twp) was less than \$1,000.

* The following documentation is required for a refund based on Low Income:

- ~ Employment Information Section completed on reverse side of this form.
- ~ Copy of W2s or last pay statements from all of your employers indicating LST withheld and year to date wages.
- ~ If you are self employed, please attach a copy of your PA Schedule C, F, or RK-1 for the tax year indicated above.

LST REFUND

[Back Page](#)

EMPLOYMENT INFORMATION

List all places of employment for the applicable tax year. Please list your PRIMARY EMPLOYER under #1 below and your secondary employers under the other columns. If self employed, write SELF under Employer Name Column.

| | 1. PRIMARY EMPLOYER | 2. | 3. |
|----------------------|------------------------|----|----|
| Employer Name | Penn State | | |
| Worksite Location | University Park, PA | | |
| Municipality | State College Boro | | |
| Start Date | 01-01-2017 | | |
| End Date | 12-31-2017 | | |
| Exemption (XF or SS) | | | |
| Gross Earnings | Look Box 18 of W2 | | |
| LST Withheld | Look LST Tax Box on W2 | | |

LEGEND: XF = EXEMPTION FORM FILED SS = SECONDARY STATEMENT FILED

LOCAL TAX: MAILING ADDRESS

Centre Tax Agency
P.O. Box 437
State College, PA 16804-0437

DOWNLOAD THIS POWERPOINT

<https://www.gc-cc.org/programs/tax-assistance/filing-resources>