

<div><input type="checkbox"/> Check if Amended Return</div> <div>PRINT NEATLY in CAPITAL LETTERS, and use BLACK INK</div>		<div>ONLINE FILING</div> <div>www.jordantax.com/pgh40</div>		<div>TAXPAYER PIN: _____</div> <div>SPOUSE PIN: _____</div>		
ACCT. NO.:		<div>You MUST enter your complete 9-digit Social Security No.</div> <div>If married, include your Spouse's Name, Social Security No. and Occupation, even if filing separately.</div>				
		Taxpayer's Social Security No.		Spouse's Social Security No.		
		Taxpayer's Last Name		Taxpayer's First Name		
		Spouse's Last Name		Spouse's First Name		
		Address		City	State	Zip Code
		SIGNATURE & PHONE OF PREPARER - Other than taxpayer, based on all information of which PREPARER has knowledge.				
Taxpayer's Occupation		Spouse's Occupation		X _____ Phone: _____		
FILING STATUS		<div><input type="checkbox"/> Single <input type="checkbox"/> Married filing Jointly <input type="checkbox"/> Married filing Separately <input type="checkbox"/> Deceased Date Deceased ____/____/____</div> <div><input type="checkbox"/> Retired - No taxable income Date Retired ____/____/____</div>				
RESIDENCY STATUS		<div><input type="checkbox"/> 1-Full-year Pittsburgh Resident <input type="checkbox"/> 2-Full-year Mt. Oliver Resident (Complete WTEX on back) <input type="checkbox"/> 3-Non-Resident of Pennsylvania Residing in (State/Country) _____ (include visa or out-of-state return) <input type="checkbox"/> 4-Part-Year Resident of Pittsburgh from ____/____/____ to ____/____/____ (Complete WTEX on back) <input type="checkbox"/> 5-Non-Resident of Pittsburgh Residing within State of PA (Complete WTEX on back)</div>				
1. EARNED INCOME - Gross wages, tips, salaries, commissions etc. Enclose photocopy of IRS Forms W-2, 1099 etc. on 8 1/2 x 11 paper.		1				
2. DEDUCTION FOR UNREIMBURSED EMPLOYEE BUSINESS EXPENSES Must include copies of State of PA Schedule UE and specify occupation above.		2				
3. TAXABLE EARNINGS Line 1 minus Line 2		3				
4. NET PROFIT - From business, profession, partnerships etc. Include copies of PA Schedules C, RK-1 etc., if a loss, enter zero		4				
5. TOTAL COMPENSATION/NET PROFIT Line 3 plus line 4 - If the result is a negative, enter zero		5				
6. TAX - Multiply Line 5 by the tax rate; DO NOT ROUND TO THE NEAREST DOLLAR Pittsburgh Resident 3.0% (0.03) - Mt. Oliver Resident 2.0% (0.02) - Non-Resident of PA 1% (0.01)		6				
7. TOTAL LOCAL TAX WITHHELD PER W-2(s) DO NOT INCLUDE THE \$52.00 LST TAX. Enclose photocopy of IRS Form W-2 on 8 1/2 x 11 paper.		7				
8. TOTAL ESTIMATED TAX PAYMENTS ON NP-5 UNDER Social Security No. _____ - _____ - _____		8				
9. TOTAL PAYMENTS ON WT-4 UNDER Social Security No. _____ - _____ - _____		9				
10. OTHER CREDITS Include a copy of State Tax Return (PA-40) AND a worksheet showing your calculations.		10				
11. TOTAL TAX CREDITS Add Lines 7,8,9 and 10.		11				
12. IF LINE 11 IS MORE THAN LINE 6, ENTER AMOUNT OVERPAID (Amounts of \$2.00 or less will not be refunded or credited) CHECK ONE <input type="checkbox"/> Credit toward 2012 taxes <input type="checkbox"/> Refund <input type="checkbox"/> Contribution to The Pittsburgh Promise Visit www.pittsburghpromise.org		12				
13. IF LINE 6 IS MORE THAN LINE 11, ENTER AMOUNT OWED Amounts of \$2.00 or less are not due		13				
14. PENALTY AND INTEREST If filed after April 17, 2012, 1% per month of LINE 13		14				
15. TOTAL - Add Line 13 and Line 14. Make check payable to: CITY OF PITTSBURGH Mail to: JORDAN TAX SERVICE INC FRICK BUILDING 437 GRANT ST STE 900 PITTSBURGH PA 15219 <input type="checkbox"/> Check this block if you are paying with a credit card or eCheck via http://www.jordantax.com/payments . Use eCode P40 when prompted. ENTER TOTAL AMOUNT REMITTED. (DO NOT SEND CASH)		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 X _____		DATE (MM/DD/YY)		DAYTIME PHONE NO.		
				Spouse's Signature. If filing jointly, both must sign X _____		

Form WTEX - NON-RESIDENT EXEMPTION CERTIFICATE

CLAIM FOR EXEMPTION FROM CITY OF PITTSBURGH AND/OR SCHOOL DISTRICT EARNED INCOME TAX
FOR FULL-YEAR OR PART-YEAR PENNSYLVANIA RESIDENTS ONLY

COMPLETE THIS FORM IF YOUR RESIDENCY STATUS IS ONE OF THE FOLLOWING:

2 - Full-Year Mt. Oliver Resident

4 - Part-Year Resident of Pittsburgh
residing within the State of PA
during all or part of 2011

5 - Non-Resident of Pittsburgh
residing within the State of PA
during all or part of 2011

If you lived in another state during any part of the year, include copies of your PA and out of state returns.

Taxpayer Name _____ Social Security No. _____ Daytime Phone _____

Current Address _____ City _____ State _____ Zip _____

I was a resident of (Boro or Township) _____ for all or part of year 2011.

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

I certify that the person above was registered as a taxpayer in my jurisdiction for the tax year 2011 and owes or has paid the Earned Income Tax to his/her place of residence in the amount stated above.

Tax Collector's Signature

Date

Phone

SEAL

A completed PGH-40 must accompany all WTEX Forms

The BALANCE OWED ON Form PGH-40 must be paid in full by check with your return. DO NOT SEND CASH. To Pay By Check: Make checks payable to "CITY OF PITTSBURGH" and mail it with your return. A \$35.00 fee will be assessed for any check returned from the bank for any reason. Your payment can be made by credit card or eCheck. There is a third party charge for this service which can be accessed through our website at <http://www.jordantax.com/payments>. Use eCode P40 when prompted. (Check payment block on line 15) You must file a return regardless of payment method.

PLEASE FILE YOUR RETURN ONLINE IF YOU ARE ELIGIBLE AT www.jordantax.com/pgh40

DO NOT STAPLE ANY PAPERS TO THE RETURN
IF ALL APPLICABLE INFORMATION IS NOT PROVIDED, YOUR PGH-40 WILL BE RETURNED

MAIL YOUR RETURN PRIOR TO THE DEADLINE

The US Postal Service Postmark is the only accepted proof of timely filing. The City and School District will assume no responsibility for tax returns mailed to an incorrect address.

MAILING ADDRESS:

**JORDAN TAX SERVICE INC
FRICK BLDG
437 GRANT ST STE 900
PITTSBURGH PA 15219**

GENERAL INSTRUCTIONS FOR COMPLETING YOUR RETURN

PITTSBURGH CITY & SCHOOL DISTRICT

The City of Pittsburgh Earned Income Tax is levied at the rate of 1% under ACT 511. The Pittsburgh School District Earned Income Tax is levied at the rate of 2% under the School District Earned Income Enabling Legislation (Act 508).

WHO MUST FILE A TAX RETURN?

- Every resident individual, trust and estate receiving EARNED INCOME during 2011.
- Every resident individual, trust and estate that realized net income from the operation of a business, profession or other activity (NET PROFIT) during 2011.
- Every non-resident of Pennsylvania receiving EARNED INCOME or NET PROFIT for 2011 from sources within Pittsburgh.
- SPECIAL CIRCUMSTANCES

The return for a "Deceased" person must be filed by the executor, administrator, trustee or other person charged with the care of the estate.

A resident who is required to file a Pennsylvania tax return (PA-40) but DOES NOT have any earned income subject to the City and School District Earned Income Tax for 2011 is to sign and mail the return in the envelope provided, along with a statement describing the sources of income.

A retired person whose income is derived from pensions, annuities, Social Security, interest and/or dividends and who has received no earned income is to sign and mail the return in the envelope provided, along with a statement describing the sources of income.

EXAMPLES OF TYPES OF TAXABLE INCOME

Salaries and Wages, Bonuses, Commissions, Stock Options related to employment, Severance Pay, Monetary Value of Covenant not to compete, Director's Fees, Executor's Fees, Lump Sum Payments, Military Reserve Pay, Educational stipends unrelated to scholarships, NET PROFITS from business, profession or other activity, NET PROFITS from Partnership, Joint Venture, etc. Business Rental Income – PA Schedule C (*see instructions for Line 4 of the PA-40*), Royalty Income – PA Schedule C

EXAMPLES OF TYPES OF NON-TAXABLE INCOME

Active Duty Military Pay, Capital Gains, Disability & Sickness Payments (*other than regular wages*), Dividends, Gambling, Group Term Life as stated on W-2, Income from gas and oil royalties – passive, Interest, Rents - PA Schedule E, Payments arising under Worker's Compensation Acts, Occupational Disease Acts or similar legislation, Public Assistance Payments, Qualified Pensions, Royalties, Social Security Benefits, Strike Benefits, Subchapter S Corporation Income, Supplemental Unemployment Benefits, Unemployment Compensation Payments (*made by any governmental agency*)

WHEN TO FILE

Your 2011 PGH-40 must be filed no later than April 17, 2012. Fiscal year taxpayers must file a completed return within 105 days of the close of the fiscal year.

HOW TO FILE

The City of Pittsburgh and School District of Pittsburgh taxes can be filed via the MAIL or INTERNET. INTERNET FILING is available for filing of Individual EARNED INCOME TAX for taxpayers who meet certain criteria. See the INTERNET FILING WORKSHEET for eligibility and instructions.

PLEASE FILE YOUR RETURN BY INTERNET IF YOU ARE ELIGIBLE AT www.jordantax.com/pgh40.

HOW TO PAY TAXES OWED

The BALANCE OWED ON Form PGH-40 must be paid in full by check with your return. DO NOT SEND CASH. To Pay By Check: Make check payable to "CITY OF PITTSBURGH" and mail it with your return. Please write your Account No., found in the upper left corner of Form PGH-40, or Social Security No. on your check. A \$35.00 fee will be assessed for any check returned from the bank for any reason. Your payment can be made by credit card or eCheck. There is a third party charge for this service which can be accessed through our website at <http://www.jordantax.com/payments>. Use eCode P40 when prompted.

REFUNDS / CREDITS

An Overpayment over \$2.00 can be applied as a Credit toward 2012 taxes, refunded, or the amount of the overpayment can be applied as a **Contribution to The Pittsburgh Promise. Your contribution to The Pittsburgh Promise is tax deductible.** For more information about *The Pittsburgh Promise*, please visit www.pittsburghpromise.org

ADDITIONAL FORMS

If additional forms and/or information are needed, please contact our office at (412) 345-7968, or visit our website at: www.jordantax.com/pghforms

FILING AN EXTENSION

LOCAL TAX LAW DOES NOT PROVIDE FOR AN EXTENSION OF TIME TO FILE.

It is recommended that you file and pay all tax on a tentative return and file an amended return later, if necessary.

UNDERPAYMENT OF TAX FOR INDIVIDUALS, TRUST AND ESTATES

Underpayment of Quarterly Tax (Forms NP-5 OR WT-4) by an individual, trust or estate will result in the imposition of penalty and interest. To be in compliance, payments must be made as follows: The amount of each installment paid is to be at least 75% of the amount due for the quarter. The total of the installments is to be at least 75% of the total for the taxable year. **The amount of the underpayment that is subject to penalty and interest is the difference between the amount actually paid and 75% of the total tax shown on LINE 6 OF Form PGH-40.**

FOR MORE DETAILED INSTRUCTIONS VISIT OUR WEBSITE AT www.jordantax.com/pghforms

PLEASE FILE YOUR RETURN ONLINE IF YOU ARE ELIGIBLE AT www.jordantax.com/pgh40