

CHAPTER 145. TAX RETURNS

Sec.	
145.1.	Date and place of filing.
145.2.	Extensions.
145.3.	Form.
145.4.	Joint returns.
145.5.	Returns by persons other than taxpayer.
145.6.	Amended returns.

§ 145.1. Date and place of filing.

(a) A taxpayer who during any part of a taxable year is a resident individual of a school district imposing a school district personal income tax shall file a school district personal income tax return with the tax collector for the school district on or before the date when the taxpayer is required to file the taxpayer's Pennsylvania Personal Income Tax return.

(b) A taxpayer who during the taxpayer's taxable year is a resident individual of more than one school district that imposes a school district personal income tax shall comply with subsection (a) for each school district.

§ 145.2. Extensions.

(a) A taxpayer who has an extension for filing the Pennsylvania Personal Income Tax return shall have a commensurate extension for filing a school district personal income tax return. To be entitled to the extension under this section, a taxpayer is required to provide proof of the Pennsylvania extension to the tax collector. Adequate proof includes a copy of the completed Pennsylvania application for extension of time to file, or in the event a taxpayer has an extension to file a Pennsylvania Personal Income Tax return based upon an approved extension for filing a Federal Income Tax return, a copy of the completed Federal extension request form.

(b) If a taxpayer has been denied or does not have an extension to file the taxpayer's Pennsylvania Personal Income Tax return, a tax collector may grant an extension for the filing of a school district personal income tax return upon written request from the taxpayer. The tax collector shall establish the form, if any, required for the submission of a request for an extension. The tax collector shall give a taxpayer written notice of the approval or denial of the extension request. An extension may not be longer than 6 months.

§ 145.3. Form.

(a) The board or a designee shall determine the format for the return and make necessary arrangements for the production of the return and dissemination to taxpayers.

(b) The board of the school district imposing a school district personal income tax shall prescribe the information to be included on the school district

personal income tax return and the manner and place for filing. At a minimum, the return must contain the following information:

- (1) The taxpayer's personal information including:
 - (i) Name.
 - (ii) Address.
 - (iii) Social Security number.
 - (2) The taxpayer's income as described in § 142.1(b) (relating to tax and imposition).
 - (3) A calculation of the school district personal income tax.
 - (4) The tax credits as provided in Chapter 144 (relating to tax credits).
 - (5) The tax payments made before or with the filing of the return, including estimated installment payments as described in § 143.6 (relating to estimated tax declarations and installment payments).
 - (6) A calculation of the balance of tax due after credits and payments, including a tax underpayment or overpayment.
 - (7) An overpayment to be refunded or credited.
 - (8) The signature of the taxpayer filing the return, or the person filing a return in the case of returns filed by persons other than the taxpayer under § 145.5 (relating to returns by persons other than taxpayer).
 - (9) The name, address and telephone number of any person preparing the return on behalf of the taxpayer.
- (c) A return must allow for the filing of a joint return so that each taxpayer filing the joint return can return the information required in subsection (a) separately. See § 145.4 (relating to joint returns) for joint return requirements.
- (d) A return must allow a taxpayer to apportion personal income during different parts of the taxable year so that the different tax rates may be applied as provided in § 142.2(b) (relating to tax rate).

§ 145.4. Joint returns.

The board of the school district imposing a school district personal income tax may authorize spouses to file joint returns under rules the board prescribes, subject to the following requirements:

- (1) If spouses file a joint return, their tax liability shall be joint and several.
- (2) Spouses filing a joint return may not offset one spouse's losses in a taxable class of income with the gain of the other spouse from any taxable class of income.
- (3) Spouses with different taxable years or who reside in different school districts may not file a joint return.

Cross References

This section cited in 61 Pa. Code § 145.3 (relating to form).

§ 145.5. Returns by persons other than taxpayer.

Department regulations relating to Pennsylvania Personal Income Tax returns filed on behalf of deceased individuals, minors and taxpayers with disabilities and returns made by agents apply for purposes of the return for school district personal income tax. See §§ 117.3, 117.4 and 117.6 (relating to deceased individuals; minority or other disability; and returns made by agents).

Cross References

This section cited in 61 Pa. Code § 145.3 (relating to form).

§ 145.6. Amended returns.

(a) Subject to the provisions of subsection (b), a taxpayer may file an amended school district personal income tax return to correct errors contained in an original return or amended return. A board shall prescribe rules relating to filing amended returns.

(b) A taxpayer's adjusted Pennsylvania taxable personal income as reported to, determined, adjusted or assessed by the Department is within the jurisdiction of the Department and cannot be affected by the filing of an amended school district personal income tax return. Amendments to adjusted Pennsylvania taxable personal income shall be made to the Department on an amended Pennsylvania Personal Income Tax return as prescribed for the returns by Department regulation.

[Next page is 146-1.]

145-4

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