

TAX INFORMATION

- 1. WHO MUST FILE:** All residents who received wages, salaries, commission, profit from self-employment, or other compensation during the tax year. Final return **MUST** be filed **REGARDLESS** of tax liability. A person with no earned income to report, the word “none” shall be entered on the final tax return and the return shall be signed, dated, and returned to the Slippery Rock Township Tax Office with an explanation (military service, retired, disability, no income received, etc.) Individual returns are requested in lieu of joint returns.
- 2. TAXABLE INCOME:** All wages, salaries, commission, tips, self-employment, fees, and royalties on publications, and other compensation.
- 3. DUE DATE OF RETURN AND TAX PAYMENT:** This return based on **GROSS EARNING** received during the tax year **MUST BE FILED** and **TAX PAID BY APRIL 15TH THE FOLLOWING YEAR.**
- 4. INTEREST AND PENALTIES:** Total 1% per month or fraction of month on unpaid tax: If for any reason any tax levied or assessed upon earned income by the municipality and the School District of Slippery Rock is not paid when due, interest at the rate of 1% for each month or fraction thereof during which the tax remains unpaid, shall be added and collected.
- 5. FINE OR PENALTY:** A fine or penalty not exceeding \$100.00 for each offense, the cost of prosecution thereof; and in default of payment thereof, to undergo imprisonment in the County Jail for a; period not exceeding 30 days for filing a false return, or not filing a return or refusing to pay the tax.

SLIPPERY ROCK TOWNSHIP IS WORKING WITH SLIPPERY ROCK AREA SCHOOL DISTRICT IN THE ENFORCEMENT OF THE TAXPAYER BILL OF RIGHTS NOTICE

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund, and collection of certain School District taxes. The written explanation is titled “Slippery Rock Area School District Taxpayer Bill of Rights Disclosure Statement.” Upon receiving a request from you, the School District will give you a copy of the “Disclosure Statement”. You may request a copy, at not charge, in person or by mailing a request to the following address:

**Slippery Rock Area School District
Attention: Taxpayer Bill of Rights
201 Kiester Road
Slippery Rock, PA 16057**

A copy will also be mailed to you if you call the School District at 724-794-2960. You may call this number or appear in person at the above address to request a copy during the hours of 9:00 a.m. – 4:00 p.m. on any weekday other than a holiday.

****Effective with tax year 2009, pursuant to PA Act 32, business losses cannot be used to offset earned income. A loss from one business, however, can be used to offset net profits from another business.**