

INSTRUCTIONS

WHEN TO FILE: April 15, July 15, and October 15 of the current year and January 15 of the next year.

FILING

- INSTRUCTIONS:
1. Verify your name and address.
 2. Enter the amount of your payment on line provided.
 3. Make check payable to INCOME TAX OFFICER. A \$30.00 penalty will be levied each time a check is returned unpaid by the bank. Payments can be made by credit or debit card at www.lycomingtax.org

WHERE TO FILE:

MUNICIPAL & SCHOOL INCOME TAX OFFICE
2790 W FOURTH ST
WILLIAMSPORT, PA 17701

WHO MUST FILE:

SECTION III: Declaration and Payment of Tax.

(A) Net Profits:

- (1) Every taxpayer of the taxing district making any net profits shall, on or before April 15, of the current year make and file with the Officer on a form prescribed or approved by the Officer, a declaration of estimated net profits during the period beginning January 1, and ending December 31, of the current year, and pay to the Officer in four equal quarterly installments the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before July 15, of the current year, October 15, of the current year, and January 15, of the succeeding year, respectively.
- (2) Any taxpayer who first anticipates any net profit after April 15, of the current year, shall make and file the declaration hereinabove required on or before July 15, of the current year, October 15, of the current year, or January 15, of the succeeding year, whichever of these dates first anticipates such net profit, and pay to the Officer in equal installments the tax due thereon on or before the quarterly payment dates which remain after the filing of the declaration.
- (3) Any taxpayer may, in lieu of paying the fourth quarterly installment of estimated tax, elect to make and file with the Officer on or before January 31, of the succeeding year, the final return hereinabove required.

(B) Earned Income:

Earned Income not Subject to Withholding or any income subject to partial withholding:

Every taxpayer who is employed for a salary, wage, commission, or other compensation and who received any earned income not subject to the provisions of Section IV hereof relating to collection at a source, shall make and file with the Officer, on a form prescribed or approved by the Officer, a quarterly return on or before April 15, of the current year, July 15, of the current year, October 15, of the current year, and January 15, of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him/her during the three month periods ending March 31, of the current year, June 30, of the current year, September 30, of the current year, and December 31, of the current year, respectively, and subject to the tax, together with such other information as the Officer may require. Every taxpayer making such return shall at the time of filing thereof, pay to the Officer the amount of tax shown as due thereon.

SECTION VIII: Interest and Penalties

If for any reason the tax is not paid when due, interest at the rate of three percentum (3%) per annum on the amount of said tax, and an additional penalty of one percentum (1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION IX: Fines and Penalties-for Violation of Tax Enactment

Any person who fails, neglects, or refuses to make any declaration or return required hereunder, any employer who fails, neglects, or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the Officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed hereunder, shall, upon conviction thereof before any Justice of the Peace, Alderman, Magistrate, or Court of competent jurisdiction, be sentenced to pay a fine of not more than Five Hundred Dollars (\$500) for the offense, and costs, and in default of payment of said fine and costs to be imprisoned for a period of not exceeding (30) days. All fines and penalties collected by any Justice of the Peace, Alderman or Magistrate shall be paid to the Officer of the taxing district, to be credited to the account of the taxing district.

ESTIMATED TAX: Every taxpayer of the taxing district making any net profits or having any earned income not subject to withholding resulting in tax due of \$240.00 or more shall make payment of his estimated income tax. The quarterly installments shall be due April 15, July 15, October 15 of the tax year and January 15 of the tax year following.

INTEREST AND PENALTIES: If for any reason the tax is not paid when due, interest at the rate of 3% per annum and penalty at the rate of one percent (1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected for any return, declaration or payment required by the tax enactment. Where suit is brought for the recovery of any such tax, the person liable therefore shall in addition, be liable for the costs of collection and the interest and penalty herein imposed.

Penalty on estimated tax payments will not be assessed if the total estimated payment equals the total tax for the preceding tax year or 90% of the current tax year.

**MUNICIPAL AND SCHOOL DISTRICT EARNED INCOME TAX OFFICE
TAXPAYER BILL OF RIGHTS NOTICE**

You are entitled to receive an explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection of the earned income taxes. The written explanation is entitled Municipal and School District Earned Income Taxpayers Bill of Rights Disclosure Statement. You may request a copy at no charge, in person, via faxed request, emailed request, or by mailing a request to the following address:

2790 W. Fourth St.
Williamsport PA 17701
(570) 601-3980
Fax: (570)327-0650
taxoffice@wasd.org

This information is also available online at www.lycomingtax.org

Office hours: Monday through Friday, 8:00 a.m. to 4:00 p.m. (holidays excepted)

RECORD OF ESTIMATED PAYMENTS

	DATE	CHECK NUMBER	AMOUNT PAID	PRIOR YEAR OVERPAYMENT	TOTAL CREDIT
1.					
2.					
3.					
4.					
TOTAL					