



YORK ADAMS TAX BUREAU

www.yatb.com

York County Office:

York Adams Tax Bureau
1405 North Duke Street
York, PA 17405
Phone: 717-845-1584

Adams County Office:

York Adams Tax Bureau
240 West Street
Gettysburg, PA 17325
Phone: 717-334-4000

INFORMATION AND INSTRUCTIONS FOR FILING INDIVIDUAL QUARTERLY ESTIMATED EARNED INCOME TAXES

**File and pay your Quarterly Estimated Earned Income Tax online at
<https://individual.palite.org/IndividualV2/>**

When filing electronically, no paper filing is required.

Who has to make estimated tax payments?

Any individual who expects to receive more than \$12,000 of net profits, or who has more than \$12,000 of taxable compensation not subject to withholding or under withheld by an employer, must estimate and pay the income tax quarterly. Required by PA Act 32 of 2008.

When are the estimated tax payments due?

Tax due dates for individuals are April 15, July 15, Oct. 15 and Jan. 15, or the first following business day if any deadline falls on a weekend or holiday.

How do I estimate what I will owe?

Estimate the net profits or taxable compensation not subject to withholding by an employer that you expect to earn, receive and/or realize for the entire year. Allow for increases you know will occur, such as raises, bonuses, or other additional compensation. If the total estimated amount is greater than \$12,000, multiply your estimated compensation by your resident/non-resident tax rate, then divide the result by four. This amount is your estimated quarterly payment.

Round figures to the nearest whole dollar.

How do I file estimated payments?

You may file estimated payments by mail, using the Quarterly Estimated Tax Vouchers to ensure your payments are properly credited to your account. Or you may file and pay online using the Bureau's online filing system, <https://individual.palite.org/payments/login.aspx>.

My income consists of Social Security, a pension and some interest income. Must I file and pay estimated tax?

NO – Social Security and interest income are not taxable for local income tax purposes.

I went into business in April. Am I still required to make four estimated payments?

No. If you must make estimated payments after March 31 of a taxable year, calculate your tax and divide by the remaining due dates. In this example, there are three — July 15, Oct. 15 and Jan. 15. Divide your estimated tax by three and pay by the due dates.

One of my estimated payments was not credited to my account. What should I do?

Mail a clear photocopy of both sides of your canceled check to the Tax Bureau along with your Social Security number and an explanation. Send your information to one of our offices above.

My estimated payment intended for the PA Department of Revenue was sent to the York Adams Tax Bureau (YATB) in error. What should I do?

Make a new payment to the department and request a refund from the York Adams Tax Bureau.

My estimated payment intended for the York Adams Tax Bureau was sent to the PA Department of Revenue in error. What should I do?

Submit a signed request for a refund to the nearest Revenue district office, or mail your request to:

PA Department of Revenue Bureau of Individual Taxes
PO Box 280510
Harrisburg, PA 17128-0510

You must include a photocopy of both sides of your canceled check, along with your Social Security number. You may request a full refund or request only the difference between the PA and YATB estimated payment be refunded. You may alternately claim the amount when filing your PA tax return.

Is there a safe harbor amount for estimated payments?

Yes. The safe harbor amount is \$12,000. The safe harbor is the maximum amount of compensation or net profit, not subject to withholding that would not incur penalties or interest if no estimated tax payments were made against the tax liability on that compensation or net profits. Estimated tax payments must be made on compensation or net profits greater than \$12,000 if that compensation or net profits is not subject to tax withholding.

I usually receive a large, lump-sum check at the end of the year. May I make only one estimated payment for the last quarter without having to pay a penalty?

Yes, if that is the only net profits or taxable compensation over \$12,000 that you reasonably expect to receive not subject to withholding by an employer. Quarterly Estimated Installment Vouchers are available from the York Adams Tax Bureau or on our website at: www.yatb.com

Do I have to make estimated payments on compensation I earn in another state?

You may have to make estimated payments, depending upon whether you earn taxable compensation or net profits greater than \$12,000 in the state where you are employed, which is not subject to local income tax withholding.

If you are working in another state that levies a local income tax, you may be able to apply some or all of the local income tax paid in that other state against your local income tax

liability for your PA resident municipality or school district.

When filing your individual annual final return, you must be able to show proof of payment of a local income tax in the other state by attaching a copy of that state or locality's annual tax return.

Will YATB send a record of my estimated payments at the end of the year?

No, you should use the worksheet supplied with the Quarterly Estimated Payment Vouchers to keep a record of your payments. You will need to report your total estimated income tax payments on your Annual Local Income Tax Return.

What if I overpay the estimated local income tax?

Overpayments of the estimated local income tax may be credited to your next year's estimated tax liability, credited to your spouse's current year local income tax liability, or

How do I calculate how much to pay?

Please use the worksheet below to calculate the amount of your quarterly local income tax payments. By recording the check number and date paid in the grid you will have a record of estimated local income taxes paid during the tax year, which will assist you in completing an accurate annual Local Income Tax Return

refunded to you.

Can my spouse and I estimate our local income tax together on one form?

No, you and your spouse must use separate Estimated Income Tax Payment Vouchers to ensure the payments are credited properly. You and your spouse may pay the estimated local income tax with one check, as long as two Estimated Income Tax Payment Vouchers are used.

How do I calculate how much to pay?

Please use the worksheet **on the back of this form** to calculate the amount of your quarterly local income tax payments. By recording the check number and date paid in the grid you will have a record of estimated local income taxes paid during the tax year, which will assist you in completing an accurate annual Local Income Tax Return

(Round to nearest whole dollar)	1st Qt Jan - Mar	2nd Qt Apr - Jun	3rd Qt Jul - Sep	4th Qt Oct - Dec
Quarterly Earnings/Net Profit (from last paystub of quarter or self employment)				
Local Income Tax Due (Qtly Earnings x Tax Rate)				
Subtract tax withheld by employer or paid previously				
Subtract unused tax credit from last years overpayment				
Total Amount to be remitted to York Adams Tax Bureau				
DUE DATE FOR QUARTERLY PAYMENT	April 15th	July 15th	October 15th	January 15th
Date Paid				
Check Number				

