York Office
1405 N. Duke St.
PO Box 15627
York, PA 17405-0156
Phone (717) 845-1584
Fax (717) 854-6376
http://www.yatb.com

Gettysburg Office
240 West Street
Gettysburg, PA 17325
Phone (717) 334-4000
Fax (717) 337-2565
taxpayerservices@yatb.com

W-2 SUBSTITUTE AGREEMENT

NOTE: To obtain a **Social Security Statement of Earnings** as a substitute for a W-2, you must have an active **My Social Security Account** at **SSA.GOV**

Once logged into your SSA.GOV account:

1) *Look for the Social Security Statement (Earnings Report)*
2) *Download, screenshot, or print out statement*
3) *Email Earnings Report & completed form to* ***taxpayerservices@yatb.com***

\- **OR** -

Drop off these documents at: *1405 N Duke St*
PO Box 15627
York, PA 17405

The undersigned, _____(Taxpayer), reference number _____, an individual domiciled within the tax collection jurisdiction of the York Adams Tax Bureau (YATB) during the tax years indicated below, in order to satisfy the legal requirement to file a local tax return and pay the local tax on earned income and/or net profits (hereinafter referred to as "Earned Income"), due thereunder, hereby agrees to this W-2 Substitute Agreement. The Taxpayer does not have access to or is otherwise unable to produce tax records for the years indicated below to allow YATB to calculate his/her actual Earned Income Tax liability. Therefore, the Taxpayer desires to submit the attached Social Security Statement of Earnings as a substitute for their W-2 earnings documentation. Taxpayer hereby acknowledges and agrees to the following:

1. YATB is the appointed Earned Income Tax Collector for the municipality and school district where taxpayer was domiciled during tax years _____ _____.
2. Taxpayer acknowledges that Pennsylvania law, 53 P.S. § 6924.502, requires all taxpayers to file an Annual Local Earned Income Tax Return to declare the Taxpayer's earned income and to pay Earned Income Tax due thereunder to the tax collector appointed by his/her local taxing authorities.
3. Taxpayer has not filed annual tax returns and/or supporting Earned Income documents for the tax years listed above with YATB or other tax bureau prior to this date.

4. Taxpayer acknowledges that, in addition to the requirement to file an Annual Local Earned Income Tax Return each year, supporting documentation (such as a W-2 statement) must accompany each return to verify declared gross income and tax withheld.
5. At this time, the Taxpayer cannot produce copies of their W-2(s) for the above listed years to verify reported income.
6. 53 P.S. § 6924.509 authorizes the Tax Officer to take necessary civil or criminal legal action, including conducting audits of taxpayers for the purpose of examining books and records, to ascertain the Earned Income Tax due to the taxing authorities.
7. In the absence of actual tax records and in order to satisfy the filing requirements, the Taxpayer hereby submits the attached Social Security Statement of Earnings (SOE) as a substitute for their W-2(s). Taxpayer understands that the SOE includes federally taxable wages reported to the federal government by employers for each tax year and may or may not represent their actual gross compensation for Earned Income Tax purposes for each year.
8. Taxpayer also understands that the SOE report does not list any local Earned Income Tax that may have been withheld by his/her employer(s). YATB can only give credit for Earned Income Tax withheld if it was reported on a W-2 provided by the employer(s). An actual copy of the taxpayer's W-2 is required to verify taxpayer credit for Earned Income Tax withheld and to receive credit for the same.
9. Further, Taxpayer declares that he/she was not self-employed and did not have business profit (or loss) during the years listed above.
10. Taxpayer retains the right to file amended tax returns for the years covered by this Agreement, provided the amended returns are filed along with proper supporting documentation (actual W-2's) accompanying each return. If a refund is due, it must be requested within three (3) years of the date the original tax filing was due or within one (1) year after the tax payment was made, whichever is later.
11. This W-2 Substitute Agreement shall be attached to and made part of the Taxpayer's account with YATB for the tax years listed above.
12. Payment in full of tax, penalty, interest and costs associated with the returns generated by the use of the SOE pursuant to this Agreement shall be due within thirty (30) days of the date of this Agreement. If Taxpayer requires a payment schedule, Taxpayer shall make a separate written request for such, in which case additional penalty, interest and costs may apply.

By signing below, I accept the conditions of this Agreement and do not dispute the assessment of tax, penalty, interest and costs reported on the attached tax returns using the SOE(s). In filing the attached tax returns I am fulfilling my Earned Income Tax filing requirements under the law for those tax years listed herein and YATB shall accept them as filed. However, I understand that if I fail to file future tax returns in a timely manner or have not filed tax returns for years not listed herein, YATB retains its right and responsibility to enforce local and state earned income tax law and to audit, examine, assess and collect earned income taxes I may owe.

Signed and accepted this _____ day of _____, 20_____.

Taxpayer:

_____

Signature