

# NOTICE OF INTENTION TO FILE COMBINED RETURNS AND MAKE COMBINED PAYMENTS

**DATE:**

**TO (collector):**

**FROM (employer):**

Please be advised that \_\_\_\_\_, hereafter known as EMPLOYER, with a facility within your taxing jurisdiction at

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Is hereby filing this Notice of Intention to File Combined Returns and Make Combined Payments of the Earned Income Tax withheld from all employees who are employed in the Commonwealth of Pennsylvania with the Municipal & School Earned Income Tax Office, 2790 West Fourth Street, Williamsport PA 17701, Tax Officer for the Lycoming County Tax Collection District. The filing of combined returns and payments is effective \_\_\_\_\_ (effective date must be the 1<sup>st</sup> day of the month)

As part of this decision EMPLOYER understands and commits to the following requirements:

1. EMPLOYER shall deduct from the compensation due each employee, employed at each of EMPLOYER'S Pennsylvania work locations, the greater of the employee's resident tax or the employee's work location non-resident tax as released in the official register maintained by the Department of Community and Economic Development, Municipal Statistics Division.
2. Within 30 days of the end of each month, EMPLOYER shall file a return and pay the amount of income taxes deducted during the preceding calendar month from all employees employed within the Commonwealth of Pennsylvania.
3. The return shall be filed electronically and shall show the name, address and social security number of each employee, the compensation of the employee political subdivision imposing the income tax upon the employee, the total compensation of all employees during the preceding month, the total income tax deducted from the employees and paid with the return and the work/employment location for each employee.
4. Payment of the income tax withheld must be made electronically within thirty (30) days following the last day of each month, at the time of filing the monthly income tax return.

5. This Notice of Intention to File Combined Returns and Make Combined Payments shall not be construed to change the location of an employee's place of employment for purposes of non-resident tax liability.
  
6. On or before February 28 of the succeeding year, EMPLOYER shall file with the Municipal & School Earned Income Tax Office/Lycoming County Tax Collection District:
  - i. An Annual Return showing, for the period beginning January 1 of the current year and ending December 31 of the current year, the total amount of compensation paid, the total amount of income tax deducted, the total amount of income tax paid to the Municipal & School Earned Income Tax Office.
  
  - ii. An individual withholding statement, which may be integrated with the Federal Wage and Tax Statement (Form W-2), for each employee employed for all or any part of the period beginning January 1 of the current year and ending December 31 of the current year, setting forth the address and Social Security number, the amount of income tax deducted, the code prescribed by the department representing the tax collection district where the payments of deducted tax were remitted.

NOTE: Municipal & School Earned Income Tax Office/Lycoming County Tax Collection District numerical code is 41. This numerical code must be listed in the "locality" box on the withholding statement of each employee whose income tax was remitted to Municipal & School Earned Income Tax Office/Lycoming County Tax Collection District.

7. If EMPLOYER discontinues business prior to December 31 of the current year shall, within thirty (30) days after the discontinuance of business, electronically file the returns and withholding statements required above and electronically pay the income tax due at the time of filing the final returns.

Signature of Responsible Person \_\_\_\_\_

Name of Responsible Person (printed) \_\_\_\_\_

Responsible Person Phone # \_\_\_\_\_ E-mail \_\_\_\_\_

Responsible Person Address \_\_\_\_\_

Copy To: Municipal & School Earned Income Tax Office  
 2790 West Fourth Street  
 Williamsport PA 17701