

FRANKLIN COUNTY AREA TAX BUREAU
2020 Quarterly Estimated Tax Return (Form 521) Instruction Sheet

Enclosed are quarterly tax coupons for making estimated quarterly payments toward your local tax liability for the 2019 calendar year. A husband and wife may use the same coupon, but must separate the amount of tax that is to be credited to each spouse. Start at the top and return one coupon each quarter with your payment.

ENTER NAME(S) AND SOCIAL SECURITY NUMBER(S) IN SHADED AREA AND MAINTAIN A RECORD OF YOUR PAYMENTS. PROVIDE THIS RECORD TO YOUR TAX PREPARER TO USE IN COMPLETING YOUR 2016 FINAL TAX RETURN (FORM 531).		—————▶	You (Taxpayer A)	Spouse (Taxpayer B)
		Name:		
		SS No:		
Quarter and Due Date	Date Paid	Check No(s)	Your Payments	Spouse's Payments
Quarter 1 – Due April 30			\$	\$
Quarter 2 – Due July 31			\$	\$
Quarter 3 – Due October 31			\$	\$
Quarter 4 – Due January 31			\$	\$
Total Estimated Payments Made For Each Taxpayer:			\$	\$

Who must file a declaration of estimated earnings and make quarterly payments:

Taxpayers who are self-employed, or who are employed by an employer that is not withholding their full local earned income tax liability are required to make quarterly estimated payments of their non-withheld tax. Based on your prior tax returns, it appears you are required to make quarterly estimated payments. If your circumstances have changed and you no longer receive income that is not subject to withholding, contact the tax bureau and we will code your account accordingly.

Our current policy exempts you from making quarterly estimated payments if your full annual non-withheld tax liability will be \$100.00 or less (\$25.00 per quarter).

We also provide a "safe harbor" provision. The "safe harbor" provides that as long as you make timely quarterly estimated payments based on your previous year's actual self-paid tax liability, you will not be penalized for insufficient quarterly payments on the current year's tax liability. This would apply even if your current year's tax liability is significantly more than your previous year's liability.

Finally, if you are a farmer, you may follow the same quarterly estimate guidelines provided for under the Pennsylvania State Income Tax for farm income.

TAX RATES:

<u>School District</u>	<u>Tax Rate</u>
CHAMBERSBURG AREA SCHOOL DISTRICT	1.7%
FANNETT-METAL SCHOOL DISTRICT	1.0%
GREENCASTLE-ANTRIM SCHOOL DISTRICT	1.0%
TUSCARORA SCHOOL DISTRICT	1.0%
WAYNESBORO AREA SCHOOL DISTRICT	1.0%

On each quarterly coupon enter your Social Security number(s) and the amount of your quarterly tax estimate. If you and your spouse are both making a payment, be sure to indicate the amount to be applied to each on the A and B sides of the coupon. You need not return a coupon if no estimate is due for the quarter. If only one spouse owes, enter 0 for the spouse that does not owe an estimate for the quarter. Your 4th quarter estimate may be waived if your final tax return is filed on or before January 31 and the balance of tax due is paid at that time.

Four mailing labels are enclosed for you to use in returning each quarterly coupon and payment.

You may pay your quarterly estimated tax by credit or debit card by using a service provided by **Official Payments Corporation**. After determining the amount of your estimate, go online to www.officialpayments.com, or call 1-800-272-9829 to make the payment. Payments made by phone require a 4-digit jurisdiction code. Our jurisdiction code is 4844. Official Payments Corporation will charge you a convenience fee over and above the amount you are paying to utilize their service. If you choose to pay your tax this way, note the payment confirmation number in the "Check No" box provided on the coupon, and then mail or bring the coupon to the tax bureau. If a husband and wife each make quarterly estimates, complete a separate transaction for the amount to be credited to each spouse's social security #. **THIS SERVICE IS FOR MAKING THE PAYMENT ONLY; YOU STILL MUST FILE THE TAX RETURN (COUPON) WITH THE TAX BUREAU.**

Failure to make quarterly estimates, or making insufficient estimates, will result in a 1% per month penalty (15% maximum) and per diem interest (rate set annually by the state of Pennsylvania) being assessed when you file your final tax return.

<p style="text-align: center;">NOTICE TO DISABLED PERSONS</p> <p>Auxiliary aids and/or other special assistance will be provided if you contact the tax bureau in advance to make an appointment for your visit.</p>	<p style="text-align: center;">DISCLOSURE STATEMENT</p> <p>You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Franklin County Area Tax Bureau at 717-263-5141 during the hours of 8:00 a.m. and 4:00 p.m., Monday thru Friday.</p>
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