

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

The Form 521 *Quarterly Estimated Tax Return Individual Net Profits and Earned Income Tax* consists of four coupons for making estimated quarterly payments for the calendar year local tax liability.

**Due Date of Quarterly Estimated Payments:** Calendar quarter ends are March 31, June 30, September 30, and December 31. Quarterly payments due to the FCATB are due by the last day of the month following a calendar quarter end. If the last day of the month following a quarter end falls on a weekend day or legal holiday, the quarterly estimated payment is due on the next business day.

**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.

Our current policy exempts taxpayers from making quarterly estimated payments if a taxpayer's 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 a taxpayer makes timely quarterly estimated payments based on the taxpayer's previous year's actual self-paid tax liability, the taxpayer will not be penalized for insufficient quarterly payments on the current year's tax liability. This would apply even if the taxpayer's current year's tax liability is significantly more than the taxpayer's previous year's liability.

**Taxpayers that are farmers** may follow the same quarterly estimate guidelines provided for under the Pennsylvania State Income Tax for farm income.

**A taxpayer failing to make quarterly estimated payments or making insufficient estimated payments as required will be assessed a penalty of 1% per month (15% maximum) and per diem interest (rate set annually by the state of Pennsylvania) when the taxpayer files the final tax return for the respective calendar year.**

**The TAX RATES effective since 1/1/2010 are below.** For tax rates prior to 1/1/2010, please contact our office.

<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%

**Completing the Coupon:** Select the correct quarterly coupon for which you are making a payment; spouses may use the same coupon but must separate the amount of tax that is to be credited to each spouse. On the quarterly coupon, legibly enter the tax year, your social security number(s), your name(s) and the amount of your quarterly tax estimate. If paying by check, enter the check number; if paying by credit or debit card (see below), enter the payment confirmation number in the “Check No” box. If both spouses are making a payment, indicate the amount to be applied to each in the *Taxpayer A* and *Taxpayer B* columns of the coupon. If only one spouse is making a payment, enter 0 for the spouse who is not making a payment for the quarter. You do not need to return a coupon if no estimate is due for the quarter. Your 4<sup>th</sup> 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. *Mail or drop off the completed Form 521 with payment or payment information to the FCATB at 306 North 2nd Street, Chambersburg PA 17201-1613 by the due date.*

**Credit or Debit Card Payments:** FCATB accepts credit or debit card payments through Official Payments, a service of ACI Payments, Inc. To provide this service, Official Payments **charges taxpayers a service fee over and above the amount paid for the tax liability.** To make a payment by credit or debit card, go online to [www.officialpayments.com](http://www.officialpayments.com) and select *Local Payments* or call 1-800-272-9829. The **Franklin County Area Tax Bureau 4-digit jurisdiction code is 4844.** Taxpayers paying by card should 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 spouses 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 FORM 521 COUPON WITH THE FCATB.

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 FINAL TAX RETURN (FORM 531).				<b>Taxpayer A (You)</b>		<b>Taxpayer B (Your Spouse)</b>	
				<b>Name:</b>			
				<b>SS No:</b>			
<b>Quarter – Quarter End Date</b>	<b>Due Date</b>	<b>Date Paid</b>	<b>Check No(s)</b>	<b>Your Payments</b>	<b>Spouse's Payments</b>		
Q1 – March 31	April 30			\$	\$		
Q2 – June 30	July 31			\$	\$		
Q3 – September 30	October 31			\$	\$		
Q4 – December 31	January 31			\$	\$		
<b>Total Estimated Payments Made For Each Taxpayer:</b>				\$	\$		

NOTICE TO DISABLED PERSONS	DISCLOSURE STATEMENT
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.	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.