

**YORK ADAMS TAX BUREAU  
INSTRUCTIONS FOR TAX YEAR 2009 – FORM ES-77  
ESTIMATED NET PROFITS/EARNED INCOME TAX PREPAYMENTS**

**QUARTERLY FILING REQUIRED** – All taxpayers who are either self-employed or whose employer does not withhold sufficient local tax from your earned income to cover your tax liability, and who anticipate earning at least \$10,000.00 annually from which you have no local tax withheld are **REQUIRED** to file the quarterly declaration of estimated earned income tax forms (Form ES-77) and pay any tax due on a quarterly basis. This is in addition to filing the Form 214 annual earned income tax return and is not optional. Please use the enclosed forms and envelopes. Additional forms and information may be obtained from our website, [www.yatb.com](http://www.yatb.com).

**\*\*FAILURE TO REMIT SUFFICIENT PAYMENTS WILL RESULT IN A \$20.00 PENALTY.\*\***

To determine the tax due, multiply earnings and/or net profits for the period by the applicable tax rate for the municipality/school district in which you reside.

The authority for administering and enforcing this policy is provided for in Act 511, P.L. 1257 of the Commonwealth of Pennsylvania, as amended. It has been approved and adopted into the York Adams Tax Bureau's Rules and Regulations by the Bureau's Board of Directors.

**The due dates for filing the forms and remitting the estimated payments are as follows:**

<b><u>Quarterly Payment:</u></b>	<b><u>Due On or Before:</u></b>
1 <sup>st</sup> quarter (Jan., Feb., Mar.)	April 30, 2009
2 <sup>nd</sup> Quarter (April, May, June)	July 31, 2009
3 <sup>rd</sup> Quarter (July, August, Sept.)	October 31, 2009
4 <sup>th</sup> Quarter (Oct., Nov., Dec.)	January 31, 2010

**SPOUSES MUST USE SEPARATE FORMS** – A husband and wife cannot use the same form to report payments. The amount of tax remitted must be reported on separate ES-77 forms identified by each taxpayer's social security number. One check may be used for remittance.

**FARMERS AND FISHERMEN** – Taxpayers who obtain at least two-thirds of their annual gross income from farming or fishing may elect to file the tax return and pay all earned income tax due prior to March 2 of the following calendar year. No quarterly estimated prepayments are required.

The ES-77 form contains a box to be checked if your gross income is obtained by farming or fishing.

**OVERPAYMENT OF ESTIMATED TAX** – When your 2009 earned income tax return is filed, if you have made an overpayment of estimated tax for that year, you may request a refund of the overpayment or a transfer of the amount to the following tax year.

**IF YOU RECEIVED THESE PAYMENT FORMS BUT DO NOT NEED TO REMIT PREPAYMENTS,** please return the forms indicating no prepayments are due.

**RECORD OF PAYMENTS MADE** – A register for recording your payments made throughout the year is provided for you on the reverse side of these instructions.

If you have any questions concerning the estimated prepayment of the tax, please contact our office at 1405 N. Duke St., PO Box 15627, York, PA 17405, phone (717) 845-1584; or 900 Biglerville Rd., PO Box 4374, Gettysburg, PA, 17325, phone (717) 334-4000, Monday – Friday 8:00 AM to 4:00 PM. Website: [www.yatb.com](http://www.yatb.com). Email: [info@yatb.com](mailto:info@yatb.com).