

YORK ADAMS TAX BUREAU

SCHEDULE OF COSTS TO PROVIDE NOTICES OF DELINQUENCY OR TO COLLECT DELINQUENT TAXES

I. Individual Earned Income Tax.

A.	Non-filing individual taxpayer delinquency notices:	
	1. First delinquent notice(each notice)	\$ 5.00
	2. Second delinquent notice(each notice)	\$ 10.00
	3. Preparation of Criminal Complaint	\$ 20.00
	4. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 40.00
B.	Unpaid individual earned income tax:	
	1. First non-payment notice(each notice)	\$ 5.00
	2. Second non-payment notice(each notice)	\$ 10.00
	3. Payment schedule fee:	
	a. 0 – 6 months	\$ 20.00
	b. 6 – 12 months	\$ 30.00
	c. 12 – 18 months	\$ 40.00
	d. 18 months or more	\$ 50.00
	4. Wage attachment	\$ 40.00
	5. Suit in assumpsit or other appropriate remedy	
		Actual costs incurred plus \$20.00 preparation fee
C.	Non-compliance with required quarterly individual Tax payments.	\$ 5.00 per quarter \$ 20.00 per year
D.	Cost to provide copies of filed tax returns or W-2s to taxpayers.(current and next prior year)	\$ 5.00
	(2nd prior year and older)	\$ 10.00

II. Employer Accounts.

A.	Non-filing tax return or support documentation: (Applicable for each quarter)	
	1. First delinquent notice(each notice)	\$ 5.00
	2. Second delinquent notice(each notice)	\$ 10.00
	3. Preparation of Criminal Complaint	\$ 20.00
	4. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 40.00

B. Unpaid Employer's Remittance of Employee's Tax: (Applicable for each quarter)	
1. First non-payment notice(each notice)	\$ 5.00
2. Second non-payment notice(each notice)	\$ 10.00
3. Payment schedule fee:	
a. 0 - 6 months	\$ 20.00
b. 6 - 12 months	\$ 30.00
c. 12 - 18 months	\$ 40.00
d. 18 months or more	\$ 50.00
4. Preparation of Criminal Complaint	\$ 20.00
5. Preparation of re-filing Criminal Complaint due to non-compliance	\$40.00

III. Other Tax Collection Services. (Emergency and Municipal Services Tax; Delinquent Per Capita Tax). (As applicable for year or designated tax period).

A. Non-filing of return or support documentation delinquency notice:	
1. First delinquent notice(each notice)	\$ 5.00
2. Second delinquent notice(each notice)	\$ 10.00
3. Preparation of Criminal Complaint	\$ 20.00
4. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 40.00
B. Unpaid taxes.	
1. First non-payment notice(each notice)	\$ 5.00
2. Second non-payment notice(each notice)	\$ 10.00
3. Payment schedule fee:	
a. 0 - 6 months	\$ 20.00
b. 6 - 12 months	\$ 30.00
c. 12 - 18 months	\$ 40.00
d. 18 months or more	\$ 50.00
4. Wage Attachment	\$ 40.00
5. Suit in assumpsit or other appropriate remedy	Actual costs incurred plus \$20.00 preparation fee