

**WEST MANCHESTER
TOWNSHIP
YORK COUNTY, PENNSYLVANIA
RESOLUTION NO. 21-09**

A RESOLUTION TEMPORARILY EXTENDING THE PAYMENT DEADLINE FOR WEST MANCHESTER TOWNSHIP 2020 FINAL/2021 ESTIMATED BUSINESS TAX RETURNS FROM APRIL 15, 2021 TO MAY 17, 2021 CONSISTENT WITH THE EXTENSION GRANTED BY THE UNITED STATES FEDERAL GOVERNMENT AND INTERNAL REVENUE SERVICE TO FEDERAL TAXPAYERS IN RESPONSE TO THE STATE OF EMERGENCY CURRENTLY IN EFFECT.

WHEREAS, there currently exists a state of emergency occasioned by the proliferation of the COVID-19 virus;

WHEREAS, many businesses are not currently in operation or are operating with limited staffing as a result of the state of emergency;

WHEREAS, in response to the state of emergency the Internal Revenue Service issued a statement extending its payment deadline for the 2020 Federal Tax Returns for all taxpayers from April 15, 2021 to May 17, 2021 including the waiver of all penalty and interest for filed and paid taxes and returns by May 17, 2021;

WHEREAS, the Internal Revenue Service has not issued formal regulations regarding the time to file returns; however, it has announced the extension of time for payment of taxes outstanding;

WHEREAS, West Manchester Township Code, specifically Chapter 125, Section 65 require that all business tax returns be filed on or before April 15th consistent with the filing of federal tax returns;

WHEREAS, West Manchester Township recognizes the hardship currently placed on many of its businesses by the current state of emergency;

NOW, THEREFORE, BE IT RESOLVED by West Manchester Township Board of Supervisor's that temporary deadlines for the filing of Final 2020/Estimated 2021 Businesses Tax Returns be established as follows:

- 1.) The filing deadline for Final 2020/Estimated 2021 Business Privilege and Mercantile License Taxes are to be consistent with the temporary filing deadlines established by the Internal Revenue Service and will be May 17, 2021.

- 2.) Any payment made for the Final 2020/Estimated 2021 Business Privilege and Mercantile License Taxes are to be consistent with the temporary payment deadlines established by the Internal Revenue Service and will be May 17, 2021.

3.) The extended payment deadline will not apply to delinquent taxes or delinquent returns for years prior to 2020 or to Local Services Tax.

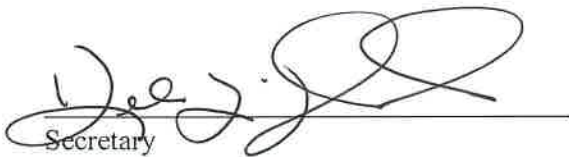
4.) West Manchester Township may adjust its filing and payment deadlines without further resolution should the Internal Revenue Service make further adjustments, consistent with past practices. Said adjustments will be posted on the West Manchester Township website.

ENACTED by the West Manchester Township Board of Supervisor's this 25 day of March, 2021..

ATTEST

WEST MANCHESTER TOWNSHIP

York County, Pennsylvania


Secretary


Chairperson


Vice-Chairman

Supervisor