

Fee Schedule to Provide Notices of Delinquency Cost 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:	\$ 20.00
4. Wage attachment	\$ 40.00
5. Action to undertake suit or other appropriate remedy	Actual costs incurred <i>plus</i> \$20.00 preparation fee
6. Entering Judgment at the Office of Prothonotary	Actual costs incurred <i>plus</i> \$75.00 preparation fee
7. Satisfaction of Judgment	Actual costs incurred <i>plus</i> \$25.00 preparation fee

C. Non-compliance with required quarterly individual tax payments:

\$ 5.00 <i>per quarter</i>
\$ 20.00 <i>per year</i>

D. Cost to provide copies of filed tax returns or W-2s to taxpayers: (current and next prior year)
(2nd prior year and older)

\$ 5.00
\$ 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:	\$ 20.00	
4. Preparation of Criminal Complaint	\$ 20.00	
5. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 40.00	
6. Action to undertake suit or other appropriate remedy		Actual costs incurred <i>plus</i> \$20.00 preparation fee
7. Entering Judgment at the Office of the Prothonotary		Actual costs incurred <i>plus</i> \$75.00 preparation fee
8. Satisfaction of Judgment		Actual costs incurred <i>plus</i> \$25.00 preparation fee

III. Other Tax Collection Services

Local 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:	\$ 20.00	
4. Wage Attachment	\$ 40.00	
5. Action to undertake suit or other appropriate remedy		Actual costs incurred <i>plus</i> \$20.00 preparation fee
6. Entering Judgment at the Office of Prothonotary		Actual costs incurred <i>plus</i> \$75.00 preparation fee
7. Satisfaction of Judgment		Actual costs incurred <i>plus</i> \$25.00 preparation fee