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*(NOTE: This Installment Plan Policy was adopted by unanimous vote of the York Adams Tax Bureau Board of Directors at its regular meeting on October 31, 2011.)*

**RESOLUTION #1-2011**  
**INSTALLMENT PLANS FOR DELINQUENT AMOUNTS:**

The York Adams Tax Bureau (“Tax Bureau”) may enter into written agreements with any taxpayer under which the taxpayer is allowed to satisfy liability for any eligible tax in installment payments if the Tax Bureau determines that the agreement will facilitate collection. The following terms and conditions shall apply to installment plans:

- A. The taxpayer must file an annual tax return for the current tax year and any delinquent tax years to be covered under the installment plan. These annual tax returns must include a copy of the taxpayer’s Federal and /or State Tax Return and all supporting documentation as verification that all taxable income has been reported. In cases where a Federal and/or State Tax Return cannot be produced, the taxpayer must complete a Federal Form 4506 “Request for Copies Of Tax Return” naming the York Adams Tax Bureau as recipient of the requested copy. The costs to procure the Federal Tax Return and related information are the sole responsibility of the taxpayer.
- B. Installment plans will not be approved for tax amounts less than \$ 100.00.
- C. Installment Plans will not be approved for more than 6 months. Payment amounts will be calculated by dividing the total tax liability by 6 and adding the applicable penalty, interest, fines, and costs to each payment.
- D. Taxpayers will be required to verify that their current year’s tax liability has been satisfied to date either by proof of employer withholding or by direct payment from the taxpayer. Current Liability can be satisfied by adding current estimated tax to Installment Plan.
- E. Installment Plans will be granted only 1 time to any taxpayer.
- F. Installment Plans will be revoked and immediate civil action or garnishment of wages for collection of the tax due will be initiated if any of the aforementioned terms and conditions are not met.
- G. The Tax Bureau may terminate any prior agreement if:
  - (1) The information the taxpayer provided to the Tax Bureau prior to the date of the agreement was inaccurate or incomplete, or
  - (2) If the Tax Bureau believes that collection of any eligible tax under the Installment Plan is in jeopardy.

H. If the Tax Bureau finds that the financial condition of the taxpayer has significantly changed, the Tax Bureau may alter, modify or terminate the agreement, but only if:

- (1) Notice of the Tax Bureau's finding is provided to the taxpayer no later than 30 days prior to the date of such action; and
- (2) The notice contains the reasons why the Tax Bureau believes a change has occurred.

I. The Tax Bureau may alter, modify or terminate an Installment Plan agreement if the taxpayer fails to do any of the following:

- (1) Pay any installment at the time the installment is due.
- (2) Pay any other tax liability at the time the liability is due.
- (3) Provide a financial condition update as requested by the taxpayer.

J. Nothing in this subsection shall prevent a taxpayer from prepaying in whole or in part any eligible tax under any installment agreement with the Tax Bureau.