

YORK ADAMS TAX BUREAU

COSTS OF COLLECTION SCHEDULE

I. Individual Earned Income Tax

A. Non-filing individual taxpayer delinquency notices:

1. First delinquent notice (each notice)	\$ 10.00 *
2. Second delinquent notice (each notice)	\$ 20.00 *
3. Preparation of Criminal Complaint	\$ 25.00 *
4. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 25.00 *
<i>(* \$ 55.00 cumulative criminal complaint restitution.)</i>	

B. Unpaid individual earned income tax:

1. First non-payment notice (each notice)	\$ 10.00 *
2. Second non-payment notice (each notice)	\$ 20.00 *
3. Payment schedule fee (up to six months):	\$ 30.00
(six to twelve months):	\$ 40.00
(longer than twelve months):	\$ 50.00
4. Wage Garnishment	\$ 50.00 *
<i>(* \$ 80.00 cumulative garnishment fee.)</i>	
5. Action to undertake suit or other appropriate remedy	Actual costs incurred <i>plus \$75.00 preparation fee</i>
6. Entering Judgment at the Office of Prothonotary	Actual costs incurred <i>plus \$75.00 preparation fee</i>
7. Satisfaction of Judgment	Actual costs incurred <i>plus \$25.00 preparation fee</i>

C. Non-compliance with required quarterly individual tax payments:	\$ 5.00 <i>per quarter</i> \$ 20.00 <i>per year</i>
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A. Cost to provide copies of filed tax returns, W-2's or other documents to taxpayers (per tax year):	\$ 5.00
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II. Employer Accounts

A. Non-filing tax return or support documentation: (applicable for each quarter)

1. First delinquent notice (each notice)	\$ 10.00 *
2. Second delinquent notice (each notice)	\$ 20.00 *
3. Preparation of Criminal Complaint	\$ 25.00 *
4. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 25.00 *
<i>(* \$ 55.00 cumulative criminal complaint restitution.)</i>	

B. Unpaid employer's remittance of employee's tax:
(applicable for each quarter)

1. First non-payment notice (each notice)	\$ 10.00 *
2. Second non-payment notice (each notice)	\$ 20.00 *
3. Payment schedule fee (up to six months):	\$ 30.00
(six to twelve months):	\$ 40.00
(longer than twelve months):	\$ 50.00
4. Preparation of Criminal Complaint	\$ 25.00 *
5. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 25.00 *
(* \$ 55.00 cumulative criminal complaint restitution.)	
6. Action to undertake suit or other appropriate remedy	Actual costs incurred plus \$75.00 preparation fee
7. Entering Judgment at the Office of the Prothonotary	Actual costs incurred plus \$75.00 preparation fee
8. Satisfaction of Judgment	Actual costs incurred plus \$25.00 preparation fee

III. Other Tax Collection Services

*Local Services Tax; Delinquent Per Capita Tax, Mercantile/Business Privilege 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)	\$ 10.00 *
2. Second delinquent notice (each notice)	\$ 20.00 *
3. Preparation of Criminal Complaint	\$ 25.00 *
4. Preparation of re-filing Criminal Complaint due to non-compliance	\$ 25.00 *
(* \$ 55.00 cumulative criminal complaint restitution.)	

B. Unpaid taxes:

1. First non-payment notice (each notice)	\$ 10.00 *
2. Second non-payment notice (each notice)	\$ 20.00 *
3. Payment schedule fee (up to six months):	\$ 30.00
(six to twelve months):	\$ 40.00
(longer than twelve months):	\$ 50.00
4. Wage Attachment	\$ 50.00 *
(* \$ 80.00 cumulative garnishment fee.)	
5. Action to undertake suit or other appropriate remedy	Actual costs incurred plus \$75.00 preparation fee
6. Entering Judgment at the Office of Prothonotary	Actual costs incurred plus \$75.00 preparation fee
7. Satisfaction of Judgment	Actual costs incurred plus \$25.00 preparation fee

IV. Other Fees: Bad Check/ACH/Returned Item Fee \$ 35.00