

Notice of Intention to File Combined Returns and Make Combined Payments

Name and Address of Collector:

Date:

Please be advised that _____, FEIN/Account Number _____, with a facility located within your taxing jurisdiction at _____ hereafter known as EMPLOYER, is hereby filing this Notice of Intent to File Combined Returns and Make Combined Payments of the Earned Income Tax withheld from all employees who are employed in the Commonwealth of Pennsylvania with the Capital County Tax Collection Bureau ("CTCB"), 2301 North Third Street, Harrisburg PA, 17110. Capital Tax Collection Bureau is the Tax Officer for the following Tax Collection Districts: Fulton County, Huntingdon County, Juniata County, Perry County and Somerset County. The filing of combined returns and payments is effective _____ (effective date must be the 1st day of the month).

As part of this decision EMPLOYER understands and commits to the following requirements:

1. EMPLOYER shall deduct from the compensation due each employee, employed at each of EMPLOYER'S Pennsylvania work locations, the greater of the employee's resident tax or the employee's work location non-resident tax as released in the official register maintained by the Department of Community and Economic Development, Municipal Statistics Division.
2. Within 30 days of the end of each month, EMPLOYER shall file a return and pay the amount of income taxes deducted during the preceding calendar month from all employees employed within the Commonwealth of Pennsylvania.
3. The return shall be filed electronically and shall show the name, address and social security number of each employee, the compensation of the employee during the preceding month, the local earned income tax deducted from the employee, the PSD Code and political subdivision name imposing the income tax upon the employee, the total compensation of all employees during the preceding month, the total local earned income tax deducted from the employees and paid with the return and the work/employment location municipality name and PSD Code for each employee.
4. Payment of the local earned income tax withheld must be made electronically within thirty (30) days following the last day of each month, at the time of filing the monthly income tax return.
5. This Notice of Intention to File Combined Returns and Make Combined Payments shall not be construed to change the location of an employee's place of employment for purposes of non-resident tax liability.
6. On or before February 28 of the succeeding year, EMPLOYER shall file with the Capital Tax Collection Bureau:
 - i. An Annual Return showing, for the period beginning January 1 of the current year and ending December 31 of the current year, the total amount of compensation paid, the total amount of income tax deducted, the total amount of local earned income tax paid to the Capital Tax Collection Bureau.
 - ii. An individual withholding statement, which may be integrated with the Federal Wage and Tax Statement (Form W-2), for each employee employed for all or any part of the period beginning January 1 of the current year and ending December 31 of the current year, setting forth the address and Social Security number, the amount of compensation paid to the employee during the period, the amount of local earned income tax deducted, the amount of local earned income tax paid to the Capital Tax Collection Bureau, the numerical code prescribed by the department representing the tax collection district where the payments of deducted tax were remitted.
7. If EMPLOYER discontinues business prior to December 31 of the current year they shall, within thirty (30) days after the discontinuance of business, electronically file the returns and withholding statements required above and electronically pay the income tax due at the time of filing the final returns.

Responsible Person (signature) _____ Dated _____

Responsible Person (printed name) _____

Responsible Person (title) _____

Responsible Person Phone # _____ Email _____

Responsible Person Address _____

Copy to:

Capital Tax Collection Bureau
2301 North Third Street
Harrisburg, PA 17110