Act 32 requires all individuals with earned income exceeding $12,000.00, not subject to prior local tax withholdings (self-employment, employer not withholding local tax, miscellaneous income, etc.) to make quarterly estimated payments of local tax to the resident taxing authority. Payments may be made online via the eFiling link at WWW.CAPTAX.COM or by mail. Per DCED recommendations we will consider quarterly payments timely if submitted by the following dates.

Due Dates:
- 1st Quarter – April 30, 2018
- 2nd Quarter – July 31, 2018
- 3rd Quarter – October 31, 2018
- 4th Quarter – January 31, 2019

Failure to remit Quarterly Estimated Payments may result in penalties and interest. Please contact our office with any questions.

INSTRUCTIONS FOR USE OF NON-WITHHELD TAX PAYMENT STUB (FORM 521) FOR LOCAL EARNED INCOME TAX

How much must be paid?

Completion of the grid will result in the amount you must pay for each of the calendar quarters. Record your dates of payment and check number in Lines F and G and retain this grid for your records. Amounts paid untimely or amounts underpaid will be subject to interest and penalty at the rate of 1% per month. Payments that do not at least equal the lesser of either: 100% of last year’s un-withheld tax liability OR 80% of this year’s actual un-withheld tax liability will be subject to underpayment interest and penalties.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Year</th>
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Please refer to the 2017 EIT rate table for members at WWW.CAPTAX.COM.

A Estimate tax from Self-Employment: Multiply your total estimated net profits by the appropriate tax rate for your resident municipality.

B Taxes from employers: multiply your earnings received in each quarter by the appropriate tax rates.

C Subtract actual employer withholdings by the correct tax rate.

D Subtract unused credit from last year’s overpayment.

E Total amount to be remitted (Add Lines A thru D)

F Date Paid

G Check Number

Self-Employed/Non-Withheld Quarterly Tax Payment Submission

For Local Earned Income Tax DECLARATION FORM (Form 521)

Capital Tax Collection Bureau

Please verify that your information is correct. Note corrections below.

Amount of Payment: $

Check here if you have moved. Provide your new address below.

Check here if you are paying by Credit Card. Fill out credit card information below.

KEEP A RECORD OF YOUR PAYMENT ON THE INSTRUCTION SHEET.

Correction to be made to Name, Address, Municipality, and/or School District

Name:
Address Line 1:
Address Line 2:
City:
Municipality:
State:
Zip Code:
School District:

Check Box for type of Credit Card

- American Express
- Discover
- MasterCard
- Visa

Account No.:
Card Expiration Date:
Signature:

Official Payments will add a 3% Service Fee to your credit card payment

Amount Being Paid:

RETURN YOUR PAYMENT AND THIS COMPLETED FORM TO CAPITAL TAX COLLECTION BUREAU

PO BOX 60547 HARRISBURG PA 17106-0547