



# KEYSTONE collections group

546 Wendel Road • Irwin, PA 15642 • keystonecollects.com • Phone: 724.978.0300 • Fax: 724.978.2871

## DELINQUENT EARNED INCOME TAX DEPARTMENT

Dear Taxpayer(s),

Please take time to read the following earned income tax (EIT) information carefully. This information was compiled in an effort to answer most of the commonly asked questions regarding delinquent EIT.

The Tax Officer does not waive penalty, interest or costs of collection.

1. If you **did not file** a local income tax return with the Tax Officer, there is no time limit on the number of past years for which you can legally be billed.
2. If you **did not file** a local return, the Tax Officer will rely on data from the Pennsylvania Department of Revenue to calculate the tax, penalty, interest and costs of collection due. The Department of Revenue may not release that information for several years, which is why you are receiving the delinquency notice at this time.
3. If you **do not respond** to this notice within thirty (30) days, you may be subject to additional costs of collection; therefore, it would be in your interest to resolve this matter as soon as possible.

Delinquent tax amounts are calculated by comparing the income tax information you reported to the Commonwealth of Pennsylvania (on Form PA-40) to the wage and net profit tax information you reported locally, if any. If there is a discrepancy, a tax notice is issued for the difference.

Situations may occur in a given tax year causing the correct information for state earned income tax to be different from the correct information for local earned income tax. In such situations, it may be possible for a delinquent notice to issue where no tax is due. Errors can be rectified when the taxpayer submits the correct information/documentation.

**SEE THE CHECKLIST ON THE REVERSE SIDE.** The checklist details the most common reasons that a delinquent notice is issued. If any of the following circumstances apply to you, please check the appropriate item and return with supporting documentation as instructed for that item.

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling the above number during our normal hours of operation.*

*This letter and any future letters from this office are an attempt to collect a debt. Any information obtained will be used for that purpose. If you dispute the amount due, you must notify this office in writing within 30 days, or the debt will be presumed valid. If you request debt verification during that period, we will provide a copy of debt verification.*

## CHECKLIST

\_\_\_\_\_ Your Social Security Number is incorrect on either your Pennsylvania tax return or local tax forms.

\_\_\_\_\_ Your records (W-2 form) indicate that the correct percent of local earned income tax was withheld from your pay but sent to the wrong taxing authority. Provide a copy of your W-2 form(s) and the name and address of the office that received your tax money in error.

\_\_\_\_\_ You were a part-year resident of the taxing authority(ies) listed on your tax notice, but failed to provide documentation at the time of your move in or from the jurisdiction. Proof of the date of your move is required; submit a deed, lease or utility bill.

\_\_\_\_\_ You filed your state income tax return as a resident of the taxing authority listed on your notice but in fact, your address was located in another taxing authority. Please verify.

\_\_\_\_\_ You received unearned proceeds from a Pennsylvania "S" Corporation. A copy of Form K-1 or RK-1 or other documentation is required.

\_\_\_\_\_ You received income that is not taxable at the local level such as active duty military (including reserves) pay for service outside of Pennsylvania, or clergy housing allowance. Provide a copy of all W-2 forms documenting such earnings and a copy of relevant military orders.

If you feel that you were billed in error due to one of the above situations, please mail this checklist with the appropriate supporting documentation to Keystone Collections Group, Attn: Audit Department, P.O. 499, Irwin, PA 15642. Provide your daytime phone number.

Otherwise, remit payment within thirty (30) days from the date of the tax notice.