

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1751 Session of  
1979

INTRODUCED BY GOEBEL, SEPTEMBER 25, 1979

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 25, 1979

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," changing provisions relating to declaration of  
11 estimated tax.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Section 325, act of March 4, 1971 (P.L.6, No.2),  
15 known as the "Tax Reform Code of 1971," added August 31, 1971  
16 (P.L.362, No.93), is amended to read:

17 Section 325. Declarations of Estimated Tax.--(a) Every  
18 resident and nonresident individual shall at the time  
19 hereinafter prescribed make a declaration of his estimated tax  
20 for the taxable year, containing such information as the  
21 department may prescribe by regulations, if his estimated tax on  
22 income, other than from compensation on which tax is withheld

1 under this article, can reasonably be expected to exceed [one  
2 thousand dollars (\$1,000)] fifty dollars (\$50).

3 (b) For the purposes of this article, the term "estimated  
4 tax" means the amount which an individual estimates to be his  
5 tax due under this article for the taxable year, less the amount  
6 which he estimates to be the sum of any credits allowable  
7 against the tax under this article.

8 (c) A husband and wife may make a joint declaration of  
9 estimated tax hereunder as if they were one taxpayer, in which  
10 case the liability with respect to the estimated tax shall be  
11 joint and several. If a joint declaration is made but husband  
12 and wife elect to determine their taxes separately, the  
13 estimated tax for such year may be treated as the estimated tax  
14 of either husband or wife, or may be divided between them, as  
15 they may elect.

16 (d) Except as hereinafter provided, the date for filing a  
17 declaration of estimated tax shall depend upon when the resident  
18 or nonresident individual determines that the tax on his income  
19 on which no tax has been withheld under this article can  
20 reasonably be expected to exceed [one thousand dollars (\$1,000)]  
21 fifty dollars (\$50) in the taxable year, as follows:

22 (1) If the determination is made on or before April 1 of the  
23 taxable year, a declaration of estimated tax shall be filed no  
24 later than April 15 of the taxable year.

25 (2) If the determination is made after April 1 but before  
26 June 2 of the taxable year, the declaration shall be filed no  
27 later than June 15 of such year.

28 (3) If the determination is made after June 1 but before  
29 September 2 of the taxable year, the declaration shall be filed  
30 no later than September 15 of such year.

1 (4) If the determination is made after September 1 of the  
2 taxable year, the declaration shall be filed no later than  
3 January 15 of the year succeeding the taxable year.

4 (e) Notwithstanding subsection (d) of this section, a  
5 declaration of estimated tax of an individual having an  
6 estimated taxable income from farming for the taxable year which  
7 is at least two-thirds of his total estimated taxable income for  
8 the taxable year may be filed at any time on or before January  
9 15 of the succeeding year, but if the farmer files a final  
10 return and pays the entire tax by March 1, the return may be  
11 considered as his declaration due on or before January 15.

12 (f) A declaration of estimated tax of an individual having a  
13 total estimated tax for the taxable year of fifty dollars (\$50)  
14 or less may be filed at any time on or before January 15 of the  
15 succeeding year under regulations of the department.

16 (g) An individual may amend a declaration under regulations  
17 of the department.

18 (h) If on or before January 31 of the year succeeding a  
19 taxable year, an individual files his return for the entire  
20 taxable year for which a declaration was required to be filed  
21 within the time prescribed by subsection (d) (4) of this section  
22 and pays therewith the full amount of the tax shown to be due on  
23 the return:

24 (1) Such return shall be considered as his declaration which  
25 was required to be filed no later than January 15.

26 (2) Such return shall be considered as the amendment  
27 permitted by subsection (g) to be filed on or before January 15  
28 provided the amount of the tax shown on the return is greater  
29 than the amount of the estimated tax shown in a declaration  
30 previously made.

1       (i) This article shall apply to a taxable year other than a  
2 calendar year by the substitution of the months of such fiscal  
3 year for the corresponding months specified in this section.

4       (j) This article shall apply to an individual having a  
5 taxable year of less than twelve months in accordance with  
6 procedures prescribed in regulations of the department.

7       Section 2. This act shall take effect in 60 days.