

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2038 Session of
1984

INTRODUCED BY AFFLERBACH, TRELLO, JAROLIN, KOSINSKI, SEMMEL,
DOMBROWSKI, MERRY, HALUSKA, PETRONE, RYBAK, PISTELLA, DUFFY,
PRATT, MRKONIC, PETRARCA, FISCHER, JOHNSON AND FARGO,
APRIL 24, 1984

REFERRED TO COMMITTEE ON FINANCE, APRIL 24, 1984

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," further providing for declarations of estimated
11 tax in relation to the personal income tax.

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

14 Section 1. Section 325(a) and (d) of the act of March 4,
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
16 August 31, 1971 (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 income, other

1 than from compensation on which tax is withheld under this
2 article, can reasonably be expected to exceed [one thousand
3 dollars (\$1,000)] two thousand dollars (\$2,000).

4 * * *

5 (d) Except as hereinafter provided, the date for filing a
6 declaration of estimated tax shall depend upon when the resident
7 or nonresident individual determines that his income on which no
8 tax has been withheld under this article can reasonably be
9 expected to exceed [one thousand dollars (\$1,000)] two thousand
10 dollars (\$2,000) in the taxable year, as follows:

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

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

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

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

23 * * *

24 Section 2. This act shall apply to tax years commencing
25 January 1, 1985 and to each tax year thereafter.

26 Section 3. This act shall take effect January 1, 1985.