

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 362

Session of
1985

INTRODUCED BY AFFLERBACH, RYBAK, YANDRISEVITS, TRELLO, PRATT,
PISTELLA, DUFFY, PETRONE, FISCHER, FARGO, MERRY, KOSINSKI,
JAROLIN, PETRARCA, PRESSMANN AND SEMMEL, FEBRUARY 13, 1985

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, FEBRUARY 25, 1985

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)~~ 325(A), (D) AND (F) of the <—
15 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code
16 of 1971, added August 31, 1971 (P.L.362, No.93), are amended to
17 read:

18 Section 325. Declarations of Estimated Tax.--(a) Every
19 resident and nonresident individual shall at the time
20 hereinafter prescribed make a declaration of his estimated tax
21 for the taxable year, containing such information as the

1 department may prescribe by regulations, if his income, other
2 than from compensation on which tax is withheld under this
3 article, can reasonably be expected to exceed [one thousand
4 dollars (\$1,000)] ~~two thousand dollars (\$2,000)~~ TWO THOUSAND <—
5 FIVE HUNDRED DOLLARS (\$2,500).

6 * * *

7 (d) Except as hereinafter provided, the date for filing a
8 declaration of estimated tax shall depend upon when the resident
9 or nonresident individual determines that his income on which no
10 tax has been withheld under this article can reasonably be
11 expected to exceed [one thousand dollars (\$1,000)] ~~two thousand~~ <—
12 ~~dollars (\$2,000)~~ TWO THOUSAND FIVE HUNDRED DOLLARS (\$2,500) in <—
13 the taxable year, as follows:

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

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

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

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

26 * * *

27 (F) A DECLARATION OF ESTIMATED TAX OF AN INDIVIDUAL HAVING A <—
28 TOTAL ESTIMATED TAX FOR THE TAXABLE YEAR OF [FIFTY DOLLARS
29 (\$50)] FIFTY-FIVE DOLLARS (\$55) OR LESS MAY BE FILED AT ANY TIME
30 ON OR BEFORE JANUARY 15 OF THE SUCCEEDING YEAR UNDER REGULATIONS

1 OF THE DEPARTMENT.

2 * * *

3 Section 2. This act shall apply to tax years commencing
4 January 1, 1986, and to each tax year thereafter.

5 Section 3. This act shall take effect January 1, 1986.