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**House of Representatives**  
Commonwealth of Pennsylvania  
Harrisburg

COMMITTEES  
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MEMORANDUM

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**TO:** All House Members

**FROM:** Representative George Dunbar *GD*  
56<sup>th</sup> Legislative District

**SUBJECT:** Elimination of Estimated Tax Penalty Legislation

**DATE:** March 29, 2011

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In the near future I plan to introduce legislation that would align Pennsylvania tax law with Federal government guidelines regarding estimate tax payments. This proposal would provide for an exception from a penalty for failure to make estimated payments when a taxpayer's prior year's tax liability is zero or the same as the previous year.

Many taxpayers' have found themselves in a situation where a penalty is imposed on them for failure to make estimated tax payments to the Pennsylvania Department of Revenue on an unexpected one-time increase in taxable income. It may be the one-time sale of a family asset and the taxpayer may unaware of the law until they file their annual tax return, when it is too late.

This proposal offers consistency to the Commonwealth's imposition of estimated tax penalties; as well as, provides relief to taxpayers' in situations where they are faced with an unexpected boost in taxable income.

If you wish to join me in cosponsoring this legislation, please contact Dana at 260-6132 or via email at [dbentsel@pahousegop.com](mailto:dbentsel@pahousegop.com).

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