

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2751** Session of  
2008

INTRODUCED BY SIPTROTH, ADOLPH, BRENNAN, CALTAGIRONE, CARROLL,  
CREIGHTON, GALLOWAY, GEORGE, GIBBONS, GRUCELA, HARKINS,  
KORTZ, KOTIK, KULA, LONGIETTI, MELIO, PETRI, PICKETT,  
READSHAW, ROCK, SANTONI, SAYLOR, SCAVELLO, SURRA AND  
VULAKOVICH, AUGUST 28, 2008

REFERRED TO COMMITTEE ON FINANCE, AUGUST 28, 2008

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.

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,  
16 amended May 12, 1999 (P.L.26, No.4), are amended to read:

17 Section 325. Declarations of Estimated Tax.--(a) Every  
18 resident and nonresident individual, trust and estate shall at  
19 the time hereinafter prescribed make a declaration of his or its  
20 estimated tax for the taxable year, containing such information  
21 as the department may prescribe by regulations, if his or its

1 income, other than from compensation on which tax is withheld  
2 under this article, can reasonably be expected to exceed [eight  
3 thousand dollars (\$8,000)] fifteen thousand dollars (\$15,000).

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, trust or estate determines that his  
8 or its income on which no tax has been withheld under this  
9 article can reasonably be expected to exceed [eight thousand  
10 dollars (\$8,000)] fifteen thousand dollars (\$15,000) in the  
11 taxable year, as follows:

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

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

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

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

24 \* \* \*

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