



## Delinquent Earned Income Tax – Instructions

*IMPORTANT: You are required to take corrective action within 30 days of the enclosed Delinquent Tax Notice. Failure to do so will result in the imposition of statutory penalty, plus additional accrued interest and collection costs assessed pursuant to Pennsylvania law.*

This is an initial inquiry based upon a preliminary analysis of your local earned income tax account. A review of Pennsylvania Personal Income Tax Return (PA 40) data identified taxable earned income and/or net profits on your account upon which Keystone has not received local earned income tax.

State law requires earned income and net profits reported locally to match compensation and net profits taxable under the Pennsylvania Personal Income Tax. Exceptions to this rule include unearned passive income and/or passive net profits from a Subchapter S Corporation. For more information on the local earned income tax, including taxable income, local withholding, residency and out-of-state crediting, please consult the Frequently Asked Questions on Keystone's website: [www.KeystoneCollects.com](http://www.KeystoneCollects.com)

Please review the information contained on the Notice carefully. If you disagree with the figures contained on the Notice, please provide Keystone with appropriate tax documentation in support of your dispute. If you did not reside in the taxing jurisdiction(s) listed on the Notice, please complete the schedule on the reverse of the Notice, and upload or mail to Keystone along with acceptable proof of residency.

All documentation can be efficiently and securely uploaded to e-Pay: [Pay.KeystoneCollects.com](http://Pay.KeystoneCollects.com) Alternatively, documentation may be mailed to Keystone Collections Group, P.O. Box 499, Irwin, PA 15642.

If you do not dispute the tax liability listed herein, please pay online at [Pay.KeystoneCollects.com](http://Pay.KeystoneCollects.com) or enclose the payment voucher along with payment and mail to Keystone Collections Group, P.O. Box 499, Irwin, PA 15642.

The penalty, interest and collection costs are assessed on this account per statute and are based upon the outstanding face tax. Please remit the amount due within 30 days to avoid any new or additional statutory penalty, interest and costs.

Please consult the Frequently Asked Questions on [www.KeystoneCollects.com](http://www.KeystoneCollects.com) for more information.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling the above number during our normal hours of operation.

Partial payments are posted to the oldest open tax year unless specified otherwise. All instruments tendered as full satisfaction of the account in a different amount than listed on the Delinquent Notice must be sent to ATTN: Disputes, P.O. Box 561, Irwin, PA 15642.