

**CLINTON TAX COLLECTION COMMITTEE
KEYSTONE CENTRAL SCHOOL DISTRICT TAX OFFICE, COLLECTOR**

**Schedule A
Schedule of Collection Costs to be Imposed and Added to Delinquent Earned Income Tax**

Description of Collection Activity	Cost to Taxpayer
Late filing of Individual Final Return (follows the IRS extension deadline of October 15 of current tax year) per taxpayer (ex. married couple will be assessed \$40; single person will be assessed \$20)	\$20.00
First notice to taxpayer of late payment, underpayment, non-payment, late filing, or failure to file.	\$0.00
Second notice to taxpayer of late payment, underpayment, non-payment, late filing, or failure to file.	\$0.00
Establishment of payment plan.	\$2.50 (per plan payment)
Notice to taxpayer prior to wage attachment.	\$10.00
Notice to employer of wage attachment.	\$10.00
Fee for cancelled or bounced check.	\$25.00
Certified Mail Fee	\$12.00
First notice to employer of late payment, underpayment, non-payment, late filing, or failure to file.	\$0.00
Second notice to employer of late payment, underpayment, non-payment, late filing, or failure to file.	\$0.00
Preparation of District Justice complaint (civil or criminal).	\$100.00
Preparation of District Justice hearing (civil or criminal).	\$100.00
Attendance at District Justice hearing (civil or criminal).	\$100.00 per hour
Attendance at Court of Common Pleas proceeding or arbitration.	\$100.00 per hour
Initiation of and attendance at execution sale.	\$100.00 per hour
Preparation of filing of bankruptcy proof of claim.	\$100.00 per hour
District Justice, Court of Common Pleas, and Bankruptcy Court filing fees and costs. Fees and cost incurred for audit that results in the assessment of tax, interest, or penalties.	Actual fees and costs incurred will be imposed on the taxpayer or employer
Fees and costs incurred to engage legal counsel to assist with collection efforts in District Court, Court of Common Pleas, or Bankruptcy Court.	