berkheimer tax innovations

QUARTERLY ESTIMATED
Local Earned Income Tax Withholding

EIT
FORM **DQ-1**

GENERAL INSTRUCTIONS FOR FILING DQ-1-QUARTERLY ESTIMATED EARNED INCOME TAX FORM

Berkheimer is the administrator of the Earned Income Tax, which is levied by your local Township, Borough, City and/or School District.

WHO MUST FILE: All self-employed taxpayers who have gross earnings for services rendered are required to pay their tax on or before the quarterly due dates. Also, taxpayers who receive regular wages from an employer, but DO NOT have their Earned Income Tax withheld OR do not have the full amount withheld, must pay their tax quarterly.

NOTE: Act 32 requires all Pennsylvania employers to withhold the earned income tax from their employees' pay at a rate equal to either the rate due the employee's place of residence or the tax rate due their place of employment, whichever is higher. Individuals who do not have the tax withheld, are required to pay the higher of the two tax rates, if applicable.

HOW TO COMPUTE TAX: The tax can be computed either by estimating your earnings and paying an estimated tax, or by paying the tax on your actual earnings each quarter. Round figures to the nearest whole dollar. If your employer withholds part of the tax, the amount withheld for the quarter should be deducted from your quarterly payment. Calculate tax due using either your resident tax rate or work location tax rate, whichever is higher. Visit http://munstats.pa.gov/Public/FindLocalTax.aspx to determine your applicable tax rate.

PAYMENT AND RECEIPT: Please file your quarterly DQ-1 return online at www.berk-e.com . Alternatively, you can mail your paper return to: Berkheimer Tax Innovations, PO Box 25157 Lehigh Valley, PA 18002 5157. Please correct any error in name, address, email, social security number, or resident/work municipality (add if not shown). Checks should be made payable to: HAB-EIT. Your canceled check is your receipt. **NOTE: Failure to file or pay correctly and in a timely fashion can result in penalty, interest and late filing fees. There will be a $29.00 fee for returned payments.**

INTEREST: Interest will be charged at a rate determined by the PA Dept. of Revenue, if paid after the quarterly due date, unless otherwise instructed.

For further information or assistance in completing this form please refer to our website at: www.berk-e.com.

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 Berkheimer at 610-599-3182. Or, you can visit our website at www.hab-inc.com.

Berkheimer is not the appointed tax hearing officer for your taxing district and will not accept any petitions for appeal. Petitions for appeal must be filed with the appropriate appeals board for your County. Berkheimer can provide you with the proper procedures and forms necessary to file an appeal with the appeals board for your Tax Collection District.

RECORD OF ESTIMATED TAX PAYMENTS

Please keep a record of your payments. The total should be entered on Line 11 of your Local Earned Income Tax Return, to be filed by Tax Day of the following year. You can also check your payments at: https://customer.hab-inc.com/pub/EitIndiv/GetSrPayments

Payment	Tax	Penalty & Interest	Late Filing Fee	Due Date
1st Quarter				04/30/2024
2nd Quarter				07/31/2024
3rd Quarter				10/31/2024
4th Quarter				01/31/2025
Total $				

WEB DQ1 Estimated Earned Income Tax for **QUARTER:** _____ **YEAR:** _____ **DQ-1**

Name & Address:

If you moved enter the effective date: M M D D Y Y

Check here if address change also applies to spouse. ☐

Check here if ALL tax is withheld by employer(s). Do not complete information requested on Lines 1 thru 6. ☐

If you have no earned income, please select the reason:

- ☐ retired
- ☐ homemaker
- ☐ student
- ☐ disabled
- ☐ temporarily unemployed
- ☐ minor (provide age ☐☐)
- ☐ other (please specify)

*By providing your phone number, you agree we may contact you via phone regarding your account.

Daytime/Mobile Phone Number* | Social Security Number: | Resident PSD Code | Work Location PSD Code

EMAIL:

Enter amounts for 1-6 below.

1. Earned Income and/or net profits for the specified quarter only.....	.00
2. Tax Rate multiplied by line 1 (See instructions on how to compute)...	.00
3. Employer Withheld (For the specified quarter only).....	.00
4. TAX DUE: (line 2 minus line 3)	.00
5. Interest: Line 4 multiplied by per month (or a fraction of) if paid after the due date.....	.00
Intentionally blank	
6. TOTAL PAYMENT DUE (add lines 4 & 5).....	.00

WEB