berkheimer tax administrator

New Client Transition Guide

Berkheimer Tax Administrator

June 2012

Table of Contents

Letter From Berkheimer 3

About Berkheimer 6

Transition Process 7

Transition Expectations 8

Client Information Survey 9

Ach Authorization Form 10

Sample Delinquent Cost Resolution 11

Schedule Of Collection Costs To Be Imposed And Added 12

Sample Confidential Contact Resolution 14

Sample Reports 15

Prior Collector Packet 18

- Conversion File Submission Form 18
- Berkheimer File Requirements 18

1. Individual Records 20
2. Employer Records 21
4. Individual Payments (Payments Related To Each Taxpayer) 23
5. Employer Payments (Payments Related To Each Employer) 24
6. Taxpayer Earnings Records (Taxpayers Who Have Filed Final Returns) 24
7. Outstanding Taxpayer Claims Records (Claims Made To Other Tax Collectors) 25

RE: Act 32 Tax Collector Transition

Dear Tax Collection District Member,

In preparation for the transition to Berkheimer, we are writing to present the steps necessary for a successful transition. These steps include the collection of several key pieces of information and documentation that are critical to preventing further disruption of collections. Where applicable, these steps will need to be performed for all taxes that Berkheimer will start collecting.

Included in this packet, we have provided a general overview of the transition process, as well as forms to be completed, and samples of resolutions. If you have any questions, please don't hesitate to contact your Client Service Representative who will be your primary contact with our organization. We stand ready to assist you with any needs you may have.

The transition steps that you will need to complete are as follows:

General Information to be completed by the PSD's.

1. **Client Information Survey**: Please complete the New Client Questionnaire attached to this document. Please complete a form for each tax type to be collected.

2. **ACH Authorization Form:** Please complete and return the attached ACH form, for direct deposit of tax revenues into your account. A separate form will need to be submitted for each account you would like to have revenues deposited into.

Resolutions to be approved by the TCC and the Political Sub Division.

3. **Delinquent Schedule of Costs Resolution*:** This resolution approves the imposition of the Act 192 Schedule of Costs. The costs listed will be the fees imposed upon delinquent taxpayers for monies owed to political subdivision. The costs shown have been approved by the Tax Collection Committee via its contractual agreement with our organization. Please return a copy of the approved resolution and schedule.

4. **Confidentiality Contact Resolution*:** The individual or individuals so appointed will be granted the right to request and receive tax records of a confidential nature from our organization. The chosen individual will be bound by the Local Taxpayers Bill of Rights, and charged with the requirement to safeguard the information from improper release or use.

5. **Earned Income Tax Resolutions/Tax Ordinances:** Please forward a copy of your current Earned Income Tax enactment. If you intend to amend the current document, to comply with Act 32, please forward a copy of the addendum and/or new enactment as well. (If it has not been passed to date, please provide it after doing so.) Please forward copies of resolutions/ordinances for all taxes that we will be collecting for you.

   *Samples included

Other Items to be compiled by the PSD's

6. **Collection History:** Provide Berkheimer with two years of distribution history, by month. This will allow us to more closely monitor your collections.

7. **Jurisdiction Maintenance:** Provide Berkheimer with 911 street information, including names of all streets in the jurisdiction, address ranges and zip codes associated with each.

8. **Tax Roll Maintenance (2012)**: Provide Berkheimer with resident/taxpayer changes to ensure accurate data files (i.e., permits, deed updates, tenant registration).

Recommendations

9. **Website Link:** Place a link to www.hab-inc.com on your webpage. We can provide our logo on request.

10. **Communication:** Post notice of transition on your webpage, community newsletters, bulletin boards etc. Below is an example of this type of notice.

> "We are pleased to announce that starting with the 2012 tax year, the Local Earned Income Tax in our community will be collected and administered by Berkheimer Tax Administrator. This change is the result of result of state legislation (ACT 32), that required the consolidation of the collection of Local Earned Income to a county "Tax Collection District". The tax rate and all filing dates will remain the same, this is a change in the collector only. However, there are changes in the employer withholding requirements. Please visit the Berkheimer website for more details (www.hab-inc.com). We encourage you to take advantage of the fast and easy e-filing for individuals and employers, offered by Berkheimer.

Beyond the initial transition from Central Tax Bureau, now that we will be approaching the end of the 2011 tax processing, there will be an additional phase of the conversion. This will involve the transfer delinquent records and 2011 payment /earnings records from your 2011 and prior collector.

Once your current collector completes processing for 2011 tax year (including auditing, issuing refunds and 1099s), finalized records of the payments received, taxpayer filings, and delinquent accounts will need to be forwarded to our office. These records allow us to conduct further delinquent follow up and to honor claims from other collectors.

Berkheimer is responsible for "current" collection beginning with tax year 2012. Should your PSD need assistance in completing the "current" collection for the 2011 tax year, please contact your Client Service Representative to discuss options as soon as possible.

Please bear in mind that our ability to do delinquent follow up and process claims, is directly impacted by the quality and timeliness of the data. Included in this packet are the file formats for the required data. If you have not already done so, please forward them to your current collector. Your Client Service Representative will be in contact within the next couple of weeks, to determine the date that your current collector anticipates completing 2011 processing and transfer of the additional data.

Please forward all forms, documentation, and information to your HAB representative. We look forward to a successful transition and working with your political subdivision in the future.

Berkheimer Client Services
(610) 599-3139
www.hab-inc.com

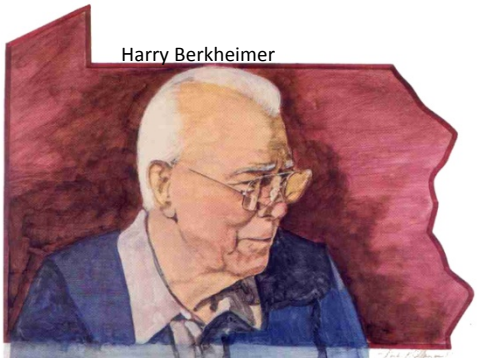
Respectfully,

Patti McNamara

Patti McNamara
President
1-800-360-8989 ext 2359
pmcnamara@hab-inc.com

ABOUT BERKHEIMER

A Blend of Technology & Tradition



Harry A. Berkheimer began collecting taxes in 1936. In 1946 he founded a modest tax collection service in Bangor, Pennsylvania. We have experience with collection and administration of all local tax types and were the first to administer the Earned Income Tax in 1965.

Well over 60 years of experience, statewide office locations, over 380 professional staff members and a state-of-the-art paperless processing system attest to our commitment and ability to provide the finest in service coupled with year-after-year revenue increases for taxing bodies statewide.

Berkheimer Tax Administrator's headquarters is located in Bangor, PA. In addition to our corporate headquarters, we have over 20 offices across the state of Pennsylvania. We welcome all of our clients to visit our facilities for a full tour. Our scope and capabilities are far better illustrated by demonstration.

Our operations center is located at 1530 Valley Center Parkway, Bethlehem, Pennsylvania approximately one mile from the ABE International airport. Adjusting for seasonality there are 110 people staffing this facility. The operations center is a 24 hour, round the clock, endeavor.

Currently, we are the largest private tax administration company in the state of Pennsylvania, serving the collection needs of over 1,200 municipalities and/or school districts in the Commonwealth. We have distributed over one billion dollars annually in each of the last 3 years to our client base encompassing all types of Pennsylvania tax collections including, but not limited to, Earned Income, Local Services, Business Privilege/Mercantile and Per Capita Taxes.

Berkheimer's performance proven tax administration system has historically been able to streamline and upgrade collections. Ceaseless refinement of systems and services have resulted in programs tailored to fit the needs of diverse clients and the way they work.

Berkheimer has spent the last decade becoming synonymous with innovative, intelligent, government revenue generation. The integrity of our collection and administration of taxes is the result of a single-minded dedication to quality human capital and technical excellence that explains, in great measure, our dynamic success.

The most powerful equipment in the world can in no way substitute for personal service. At another level, a less superficial one at that, is an attitude . . . a spirit . . . the belief that nothing of superior caliber is possible without a commitment to excellence and team work.

At Berkheimer we believe it is this spirit that separates us from the many other service bureaus and collection agencies. These qualities contribute to the design of programs to produce and ensure more tax dollars and better support services for you and your constituents.

TRANSITION PROCESS

1) *Administrative Items:*

a. *Contract Executed*
b. *Cost Resolution Approved by TCC and PSDs*
c. Acquire required bonding, provide certificates to TCC and each PSD.
d. Each PSD is established on Berkheimer Financial System.
e. Distribution method established (ACH)
f. Contact information acquired

2) *Immediate Operational Items:*

a. Upon appointment as the collector, Berkheimer will move to immediately acquire tax roll data from Central Tax Bureau. After successful load of this data, we will begin our transition notification and education program, consisting of "Verification of Taxpayer Information" forms and "Employer Questionnaires" being mailed to the taxpayers and employers on the tax rolls. These mailing will include notice of the collector change and the new ACT 32 requirements. The verification form will also be available online. The notification also includes a reference to the Berkheimer website, where taxpayers and employers can obtain more information about the Earned Income Tax and related filing requirements. Once the verification forms are returned, the necessary file maintenance is performed.

b. Second quarter employer and individual returns will be sent ASAP, directing the incoming 2nd quarter work to our normal workflow process. Since we are so close to the end of the 2nd quarter, we expect that a portion of the quarterly returns will be sent to Centax. Berkheimer will pick up any mail and data CDs that are received by Central Tax Bureau on a weekly or bi-weekly basis, until the inbound volume is reduced to the point that it makes sense to put a forwarding order on their PO boxes. Starting in July, you should expect to see distributions closer to historical norms, adjusted for "transition variations".

c. While preparing for 2nd quarter, Berkheimer will take possession of any "un-processed" 1st Qtr. returns and forms from Central Tax Bureau, and make best efforts to process these documents as quickly as possible. Additionally, we will take delivery of payment and other records from Central Tax Bureau, allowing us to conduct delinquent follow up, and honor claims.

d. Concurrent to loading the data from Central Tax Bureau, a Berkheimer Client Services Representative will work with each client to discuss additional methods for enhancing the tax rolls after the conversion has been successfully completed. If available, items such as apartment listings, property transfers, etc. can be used to ensure that the client's tax rolls are current. Berkheimer will also work with the client to obtain listings of valid addresses to ensure that our coding control file is as accurate as possible.

3) *Transition From Prior Year Collector:*

a. Forward Collector Packet to prior year collector
b. Tax roll updates as result of review of tax roll lists provided by Berkheimer and other lists that will build tax rolls forwarded to Berkheimer. (i.e., permits, deed updates, tenant registration).
c. 2010-2011 Distribution history forwarded to Berkheimer (gross and net of commission, by month and current/delinquent).
d. Taxpayer and Employer tax roll additions from current collector, 9/1-12/31 Forwarded to Berkheimer
e. Payment/Tax Return Data/Delinquent Tax Records forwarded to Berkheimer

TRANSITION EXPECTATIONS

At Berkheimer we strive to make the entire process as smooth and seamless as possible. However, as with any change, there can be a period of adaptation before settling in to a new "norm". Throughout the transition process, there may be changes and fluctuations in what was considered the normal process and cash flow. Your area may or may not experience some or all of these fluctuations, and your Client Service Representative stands by to answer any questions or concerns you may have. Please don't hesitate to contact us at any time. Some examples of situations that may have an impact:

1.) Estimated vs. Actual Distributions: Berkheimer identifies all incoming payments to the individual taxpayer prior to distribution. In this way, we accurately distribute money that has been identified to our client jurisdictions. If your current collector distributed money based on prior year or estimated distributions and reconciled at a later date, this could affect the timing of your cash flow.

2.) Instant Reciprocation: At Berkheimer, incoming money is identified and disbursed as soon as possible. All of our clients experience "Instant Reciprocation" with the rest of our clients. This means that money received for our clients, that previously may have been disbursed to you until claimed by another collector, will now be immediately forwarded to the correct jurisdiction. This scenario happens in both directions, so money received from our client areas, that your collector would have had to claim will be disbursed to you as soon as it is identified. This can affect the timing of your cash flow.

3.) Taxpayer & Employer Compliance: Although Berkheimer will strive to educate Taxpayers and Employers on the change in collector and withholding requirements, our experience shows that 10-25% may lag in compliance. However, this issue is continually worked and is usually remedied by the end of the first year of processing.

4.) Delinquent Collections: Depending on how delinquent tax processing was handled, and if prior year delinquents will be collected by Berkheimer, there may be an acceleration or temporary lag in collection.

5.) Changes to Withholding Requirements: Act 32 mandates that employers withhold either the taxpayer's resident tax rate or the employer's non-resident tax rate, whichever is higher. This is a significant change to some areas and means that more money will be received with the quarterly employer payments and less with the individual final returns or quarterly estimated payments.

6.) In our 60 years of experience, we have had incidences where, as part of the transition process, we have identified inconsistencies in the tax records and/or method of collection. As a result, the corrective actions and standardization of the processes, may have some impact to your collections.

7.) As we continue to process the individual and employer questionnaires that will be sent out as part of the conversion, you may find significant updates to your tax rolls. This may impact your budget projections and any outstanding Delinquent accounts that were forwarded to us from your prior collector.

CLIENT INFORMATION SURVEY

(Completed by PSD for each Tax Type)

PSD Information	
PSD Name	
Admin Address	
Admin Address	
City / Zip	
Phone Number	
Fax Number	
EIN	
PSD Code	
Website	

Tax Information	
Tax Type	
Resident Rate	
Non-Resident Rate	
Other Rate	
Will Berkheimer process 2011 returns?	
Will Berkheimer collect prior year delinquent?	
If Yes, what years.	

Primary Contact	
Contact Name	
Job Title	
Phone Number	
Email	
Fax Number	
Alternate Number	

Alternate Contact	
Contact Name	
Job Title	
Phone Number	
Email	
Fax Number	
Alternate Number	

Collector Information	
Collector Contact	
Job Title	
Phone Number	
Email	
Fax Number	
Alternate Number	
Current record format: Paper, Electronic, Combo	
Type of system	
Will the Collector provide data in the Berkheimer Data Format	

Other Information	
Number of Employers	
Number of Individuals	
2010 Collections	
2009 Collections	

PSD Officer's Signature: _____

Name: _____

Title: _____

Date: _____

ACH AUTHORIZATION FORM

(Completed by PSD for each Tax Type)

Berkheimer is hereby authorized to initiate Electronic Funds Transfers, utilizing the Automated Clearing House System(ACH), for Tax Funds collected for the below named tax district, to the stated depository:

General Information*	
PSD Name	
Contact Name	
Email	
Address 1	
Address 2	
City / Zip	
Phone Number	
PSD Code	
Tax Types to Be deposited	

*ACH Confirmations will be sent to this contact

ACH Information	
Name of Financial Institution	
Address 1 of Financial Institution	
Address 2 of Financial Institution	
City / Zip	
Branch Phone Number	
Account Name	
ABA Routing	
Account Number	
Account Type (Checking or Savings)	

PSD Officer's Signature: _____

Name: _____

Title: _____

Date: _____

SAMPLE DELINQUENT COST RESOLUTION

RESOLUTION No. _____

A RESOLUTION OF THE GOVERNING BOARD OF CLIENT, COUNTY, PENNSYLVANIA, AUTHORIZING AND EMPOWERING ITS LOCAL TAX COLLECTOR, BERKHEIMER, TO IMPOSE AND RETAIN COSTS OF COLLECTION ON DELINQUENT TAXES.

WHEREAS, **CLIENT, COUNTY**, by Resolution and/or Ordinance, has levied, assessed and provided for the collection of certain local taxes under and pursuant to the authority of the Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, and effective January 1, 1966, as amended; and

WHEREAS, **CLIENT, COUNTY**, has hired Berkheimer to collect said taxes levied by the **CLIENT, COUNTY**, including taxes that are or may become delinquent; and

WHEREAS, pursuant to Act 192 of the 2003-2004 General Assembly of the Commonwealth of Pennsylvania, **CLIENT, COUNTY**, has the right to impose a cost of collection on taxes that become delinquent and/or that remain due and unpaid;

NOW, THEREFORE, **BE IT RESOLVED** that

1. **CLIENT, COUNTY** APPROVES AND ADOPTS the Cost of Collection Schedule attached hereto and made apart of this Resolution to be imposed by BERKHEIMER upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid.
2. **BERKHEIMER** is authorized to retain said costs of collection set forth in the attached schedule incurred in recovering delinquent taxes and assessed to the delinquent taxpayer as allowed by law.
3. Any resolution or part of this resolution conflicting with the provisions of this resolution be and the same are hereby repealed to the extent of such conflict.

ENACTED into a RESOLUTION this _____day of _____, _____.

BY: _____

_____

_____

ATTEST:

_____

SCHEDULE OF COLLECTION COSTS TO BE IMPOSED AND ADDED TO DELINQUENT TAX

TAXPAYER NOTIFICATION AND ADMINISTRATION

1) Taxpayer late filing, Failure to File, Underpayment or Failure to Pay notice	$25.00
2) Employer late filing notice or underpayment penalty notice for quarterly or annual earned income tax or local services tax return or reminder notice 10% of the tax, penalty and interest due-minimum charge $50.00	$50.00
3) Delinquent account servicing fee, including records imaging or other detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, supplies used to generate delinquent notices and to establish payment plans. 10% of tax, penalty and interest due-minimum charge $50.00	$50.00
4) Establishment of Payment Plan (per planned payment)	$5.00
5) Fee for check returned from bank or failed electronic payment (NSF, Acct. Closed, etc).	$29.00
6) Notice of intent to file suit.	$50.00
7) Certified Taxpayer notice prior to wage attachment	$25.00
8) Employer wage attachment notice.	$25.00
9) Paid before Service	$10.00

LITIGATION

1) Prepare Magisterial District Court complaint.	$75.00
2) Prepare for hearing.	$100.00
3) Attend Magisterial District Court trial or hearing.	$150.00
4) Attend Constable Execution sale.	$350.00
5) Prepare Arbitration complaint/appeal.	$150.00
6) Attend Trial.	$350.00
7) Enter default judgment.	$150.00
8) Issue Sheriff Writ of Execution.	$250.00
9) Attend Sheriff Sale.	$250.00
10) Non-litigation legal work.	$70.00/hr
11) Litigation legal work.	$80.00/hr
12) All other clerical work not itemized above.	$60.00/hr

AUDIT OF EMPLOYERS HOLDING TAXES IN TRUST

1) Tax Assessed Cost:

$40.00 - 100.00	$31.25
$101.00 - 500.00	$62.50
$501.00 - 1,000.00	$125.00
$1,001.00 - 5,000.00	$312.50
Over $5,000.00	$1,000.00

REAL ESTATE TAXES

1) Pre collection letter	$45.00
2) Delinquent tax notice	$40.00
3) Final Notice	$28.00
4) Lien Satisfaction Fee	$30.00

Civil Complaint: Court cost is advanced by Berkheimer and billed on a monthly basis to the taxing body. This cost is recovered at the time judgment is issued in favor of the taxing body and is reimbursed to the taxing body when paid by the taxpayer.

Judgment Execution: Cost for either lien filing fee or actual Sheriff Sale is advanced by Berkheimer and billed to the taxing body on a monthly basis. Once the cost is recovered from the taxpayer it is reimbursed to the taxing body. All mechanics in either case are handled by Berkheimer.

Notices, which are in most cases used mutually exclusive from one another, may be sent in any order depending on collection efforts required and associated charges are not listed in order of mailing or use. The fees and cost for notices may be cumulative based upon the number and type of notices that Berkheimer must send to successfully collect the delinquency.

All Costs also pertain to electronic tax returns, payments etc.

Berkheimer retains the right to automatically escalate these fees by 3% (rounded to the nearest dollar) on a yearly basis.

SAMPLE CONFIDENTIAL CONTACT RESOLUTION

RESOLUTION

A RESOLUTION OF THE GOVERNING BOARD OF CLIENT, COUNTY, PENNSYLVANIA, AUTHORIZING, EMPOWERING AND DIRECTING THE PROPER OFFICERS OF THE GOVERNING BOARD TO APPOINT A LIASON BETWEEN IT AND BERKHEIMER, THE DULY APPOINTED COLLECTOR OF EARNED INCOME TAX FOR THE DISTRICT, FOR THE EXPRESS PURPOSE OF SHARING CONFIDENTIAL TAX INFORMATION WITH THE DISTRICT FOR OFFICIAL PURPOSES.

WHEREAS, Act No. 511 of the 1965 General Assembly of the Commonwealth of Pennsylvania (53 P.S. §690l et seq.), enacted December 31, 1965, and effective January 1, 1966, authorizes certain political subdivisions, including **CLIENT, COUNTY**, to provide for the creation of such bureaus or the appointment and compensation of such officers, clerks, collectors and other assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed under the authority of that Act; and

WHEREAS, **CLIENT, COUNTY**, has entered into contractual agreement with **BERKHEIMER** of Bangor, Pennsylvania, whereby and whereunder CLIENT appointed Berkheimer to collect **Earned Income Tax**; and

WHEREAS, said Act 511 specifically mandates that any information gained by the appointed tax officer, his agents or by any other official or agent of the taxing district, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the taxing municipality's ordinance or resolution, be kept confidential, except for official purposes; and

WHEREAS, any person who divulges any information which is confidential under the provisions of any ordinance or resolution, upon conviction may be subject to fines and/or imprisonment, upon conviction, and dismissal from office or discharge from employment; and

WHEREAS, Berkheimer requires passage of a resolution by the governing body of **CLIENT, COUNTY** specifying that said confidential information is needed for official purposes and absolving Berkheimer from any liability in connection with the release of said confidential information;

NOW, THEREFORE, BE IT RESOLVED that:

1. **CLIENT, COUNTY** hereby **appoints** _____ as **its authorized**
Title
representative to make requests upon and receive any and all tax information and records **from Berkheimer**, relative to the collection of taxes for CLIENT, as desired and deemed necessary by CLIENT, to be used for official purposes only; and

2. Berkheimer is hereby directed to provide and/or transmit any and all tax information and records, or any portion thereof, relating to the collection of taxes for the CLIENT, upon request, to _____ as the authorized contact representative for it.

3. **CLIENT, COUNTY** hereby saves harmless, indemnifies and/or absolves Berkheimer from and against any and all liability in connection with the release of said confidential information.

RESOLVED, ENACTED AND ADOPTED at a meeting held on the _____ day of _____, _____.

BY: _____

_____

_____

ATTEST:

_____

SAMPLE REPORTS

ACT 32 EARNED INCOME TAX MONTHLY REPORT FORM
TAX COLLECTION DISTRICT
MONTH, YEAR

EARNED INCOME TAX (EIT) COLLECTIONS, RECEIPTS,
DISTRIBUTIONS AND DISBURSEMENTS FOR TCD

COLLECTIONS AND RECEIPTS:

COLLECTIONS:

		MONTHLY TOTAL	YEAR-TO-DATE TOTAL
RESIDENT EIT FROM EMPLOYERS/TAXPAYERS WITHIN THE TCD		44,978.80	291,426.16
RESIDENT EIT FROM OTHER TCDS		363,826.12	895,439.20
NON-RESIDENT EIT FOR POLITICAL SUBDIVISIONS WITHIN THE TCD		9,884.58	41,559.38
NON-RESIDENT EIT RECEIVED FOR OTHER TCD's		75,784.91	535,918.64
EIT FOR PSDs WITHIN THE TCD, DUE OTHER TAX OFFICERS		0.00	0.00
DELINQUENT EARNED INCOME TAXES COLLECTED		46,163.32	125,713.15
UNIDENTIFIED COLLECTIONS			
UNIDENTIFIED COLLECTIONS	3,442.86		
LESS PREVIOUSLY UNIDENTIFIED COLLECTIONS, IDENTIFIED IN THE CURRENT MONTH	112,430.20		
NET UNIDENTIFIED COLLECTIONS		108,987.34-	10,673.65
TOTAL COLLECTIONS		431,650.39	1,900,730.18

RECEIPTS:

INVESTMENT INCOME	0.00	0.00
COST COLLECTED BY TAX OFFICER	410.61	2,011.22
TOTAL RECEIPTS	410.61	2,011.22
TOTAL COLLECTIONS AND RECEIPTS	432,061.00	1,902,741.40

DISTRIBUTIONS AND DISBURSEMENTS:

DISTRIBUTIONS:

	MONTHLY TOTAL	YEAR-TO-DATE TOTAL
DISTRIBUTIONS TO TCD MEMBERS (See Schedule A)	460,074.82	1,340,139.56
DISTRIBUTIONS TO OTHER TAX OFFICERS FOR TCD MEMBERS	0.00	0.00
DISTRIBUTIONS TO OTHER TCD's (See Schedule B)	238,578.82	752,793.64
TOTAL DISTRIBUTIONS	698,653.64	2,092,933.20

DISBURSEMENTS:

TAXPAYER REFUNDS	4,778.00	8,973.95
TAX OFFICER COMMISSIONS	0.00	3,016.77
INVESTMENT INCOME RETAINED BY TAX OFFICER	0.00	0.00
POSTAGE FEES	0.00	2,007.61
COST RETAINED BY TAX OFFICER	410.61	2,011.22
TOTAL DISBURSEMENTS	5,188.61	16,009.55
TOTAL DISTRIBUTIONS AND DISBURSEMENTS	703,842.25	2,108,942.75

CASH BALANCE RECONCILIATION:

	MONTHLY TOTAL
COLLECTIONS OVER/(UNDER) DISBURSEMENTS	271,781.25-
UNDISTRIBUTED/UNIDENTIFIED CASH BALANCE BEGINNING	327,616.15
UNDISTRIBUTED/UNIDENTIFIED CASH BALANCE ENDING	55,834.90

berkheimer tax administrator

1883 Jury Road
Pen Argyl, PA 18072
610-588-0965, extension 2394

ACT 32 EARNED INCOME TAX MONTHLY REPORT FORM
NAME: SAMPLE
ACCT NO: 00 XX XXX XXX
MONTH/YEAR: MONTH, YEAR

SCHEDULE A: EARNED INCOME TAX (EIT) COLLECTIONS, RECEIPTS, AND DISTRIBUTIONS FOR PSD

COLLECTIONS AND RECEIPTS:

COLLECTIONS:	MONTHLY TOTAL
RESIDENT EIT FROM EMPLOYERS/TAXPAYERS WITHIN THE TCD	4,408.91
RESIDENT EIT FROM OTHER TCDS	6,368.69
NON-RESIDENT EIT FOR POLITICAL SUBDIVISIONS WITHIN TCD	134.63
DELINQUENT EARNED INCOME TAXES COLLECTED	1,644.59
TOTAL COLLECTIONS	12,556.82
RECEIPTS:	
INVESTMENT INCOME	0.00
COST COLLECTED BY TAX OFFICER	112.80
TOTAL RECEIPTS	112.80
TOTAL COLLECTIONS AND RECEIPTS	12,669.62

DISTRIBUTIONS AND DISBURSEMENTS:

DISTRIBUTIONS:	MONTHLY TOTAL
DISTRIBUTIONS TO PSD	12,502.89
TOTAL DISTRIBUTIONS	12,502.89
DISBURSEMENTS:	
TAXPAYER REFUNDS	53.93
INVESTMENT INCOME RETAINED BY TAX OFFICER	0.00
COST RETAINED BY TAX OFFICER	112.80
TOTAL DISBURSEMENTS	166.73
TOTAL DISTRIBUTIONS AND DISBURSEMENTS	12,669.62

Agency Accounting Department
1883 Jury Road, Pen Argyl, PA 18072
610-588-0965

SAMPLE

** ACH TRANSFER CONFIRMATION **

EIT DISTRIBUTION FOR APR 12

AMOUNT:	$9,392.99
INITIATION DATE:	04/30/12
BANK ACCOUNT NO:	XXXXXXXXXX
FINANCIAL NO:	00 XX XXX XXX

PRIOR COLLECTOR PACKET

CONVERSION FILE SUBMISSION FORM

(Completed by the previous collector)

Please print, complete this form, and return it with your conversion files being shipped.
If submitting files electronically, please forward this form via email to your Berkheimer Client Services Representative.

Shipment Information:

PSD Name	
TCD Name	
Number of media shipped:	
Date shipped:	

Filenames contained on CD/DVD/USB, as well as a description of the file contents:

Filename	Description

Choose the file type that describes the data being submitted:

☐ **Delimited** **Specify delimiter:** ☐ **Comma (,)** ☐ **Semi-colon (;)** ☐ **Space** ☐ **Other (please specify _____)**

☐ **Fixed Length** **Please provide file layouts including field widths**

Contact for questions regarding files (format):

Contact Name:	
Title:	
Address:	
Phone:	
Email:	

Contact for questions regarding data contained in files:

Contact Name:	
Title:	
Address:	
Phone:	
Email:	

BERKHEIMER FILE REQUIREMENTS

In an effort to make the conversion from the current system to the Berkheimer Tax system as accurate and efficient as possible, it is required that the following data files be submitted:

1. Individual Records
2. Employer Records
3. Tax Jurisdiction Listing File
4. Individual Payment Records
5. Employer Payment Records
6. Individual Earnings Records
7. Outstanding Taxpayer Claims Records

Included are the file specifications for these files including the preferred format for the incoming data. Records and Files that do not meet these specifications will require file descriptions, layouts and any other pertinent information that will assist in conversion of the data files.

Please provide employer and individual tax rolls after processing the 2nd quarter and all file maintenance is completed- No later than September 1st. Additional files containing updates to tax roll and payment records will be required to be submitted January 2012.

Conversion File Submission Methods

Conversion files may be submitted in one of the following methods:

- ☐ CD / DVD / Flash Media / HDD

  If you are submitting files via this method, please complete and include the attached *Conversion Files Submission Form* so that we may accurately process the conversion files. Please notify your Berkheimer Client Services Representative when the package is being shipped. Package should be sent to:

  Attn: Client Services Department
  Berkheimer
  PO Box 918
  Bangor, PA 18013

  Phone: (866) 227-4716

- ☐ Upload to secure FTP site

  If you wish to submit files via this method, please contact Berkheimer at (866) 227-4716 to gain access to the FTP site. Additionally, please complete the attached *Conversion Files Submission Form* and forward to your Client Services Representative upon successful file submission.

All data submissions will require the attached Conversion File Submission Form be completed and returned with the data.

1. INDIVIDUAL RECORDS

Field	Preferred Format	Will Also Accept	Notes/Examples
Social Security Number	Integer 999999999	Character 999-99-9999	This is a link to the taxpayer's payments and earnings records. If Social Security Number is not used as taxpayer account number, please provide taxpayer account number in Additional Information Field # 1. Ex: 123456789 *or* 123-45-6789
Taxpayer Name	Character x(35) Last Name, First Name MI	Separate fields for last name and first name	Ex: Smith, John A *or* First Name = John or John A Last Name = Smith
Title/Suffix	Character x(7)	If not available, send blank	Ex: JR, SR, MD, III, etc.
Taxpayer Address1 (mailing address)	Character x(35)	If not available, send blank	Ex: 456 Main St
Taxpayer Address2 (mailing address)	Character x(35)	If not available, send blank	
Taxpayer City	Character x(25)	Prefer separate fields for city, state, and zip code but if submitting all in one field, format should be city, state, zip	Ex: Bangor *or* Bangor, PA, 18013
Taxpayer State	Character x(2)		Ex: PA
Taxpayer Zip Code	Character 99999-xxxx	Character 99999 or 99999xxxx	Ex: 18013-1234 18013 180131234
Taxpayer's Resident Municipality Identifier (PSD Code)	Character x(10)	If not available, send blank	If providing codes as municipality identifiers, please place codes in this field and send codes and corresponding descriptions in Tax Jurisdiction Listing file. Ex: 480101 = Bangor Borough
Taxpayer's Resident Municipality Name	Character x(35)	If not available, send blank	Ex: Bangor Borough
Taxpayer Status	Character x(25)	If not available, send blank	If providing codes as status identifiers, please place codes in this field and provide corresponding descriptions in a separate document *or* place entire status description in this field. Ex: Self-Reporting Unemployed Retired, etc. *or* SR UE RE, etc.
Taxpayer's Spouse Social Security Number	Integer 999999999	Character 999-99-9999	Ex: 123456789 *or* 123-45-6789 Please include a separate individual record for spouse – this field will only be used to link the spouse records.
Taxpayer's Email Address	Character x(70)	If not available, send blank	
Current Employer Account Number	Character x(15)		
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description

2. **EMPLOYER RECORDS**

Field	Preferred Format	Will Also Accept	Notes/Examples
Employer Account Number	Character x(15)		This is a link to the employer or individual payment records, when applicable. If field length is larger than 15 positions, please provide employer account number in Additional Information Field #1. Ex: 12345
Employer Name	Character x(35)		Ex: Bangor Pharmacy
Employer Address1 (mailing address)	Character x(35)	If not available, send blank	Ex: 123 Main St
Employer Address2 (mailing address)	Character x(35)	If not available, send blank	
Employer Address3 (mailing address)	Character x(35)	If not available, send blank	
Employer City	Character x(25)	Prefer separate fields for city, state, and zip code but if submitting all in one field, format should be city, state, zip	Ex: Bangor *or* Bangor, PA, 18013
Employer State	Character x(2)		Ex: PA
Employer Zip Code	Character 99999-xxxx	99999 or 99999xxxx	Ex: 18013-1234 18013 180131234
Employer's Phone Number	Character xxx-xxx-xxxxxxxxx	xxx-xxxxxxx xxxxxxxxxx xxx-xxx-xxxx If not available, send blank	Ex: 123-4567890 1234567890 123-456-7890
Employer's Federal ID Number	Integer 999999999	Character 99-9999999 If not available, send blank	Ex: 231111111 23-1111111
Employer's Resident Municipality Identifier (PSD Code)	Character x(10)	If not available, send blank	If providing codes as municipality identifiers, please place codes in this field and send codes and corresponding descriptions in Tax Jurisdiction Listing file. Ex: 480101 = Bangor Borough
Employer's Resident Municipality Name	Character x(35)	If not available, send blank	Ex: Bangor Borough
Employer Status	Character x(25)	If not available, send blank	If providing codes as status identifiers, please place codes in this field and send corresponding descriptions in a separate document *or* place entire status description in this field. Ex: Closed, Bankrupt, Active, etc. *or* CL, BA, AC, etc.
Employer's Billing Status	Character x(25)	If not available, send blank	If providing codes as status identifiers, please place codes in this field and send corresponding descriptions in a separate document *or* place entire billing status description in this field. Ex: Q = Quarterly billing Y = Yearly billing, etc. *or* Quarterly billing Yearly billing, etc.
Payroll Company Identifier	Character x(25)	If not available, send blank	Ex: ADP, Paychex, etc.
Employer's Email Address	Character x(70)	If not available, send blank	
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description

3. TAX JURISDICTION LISTING (codes and descriptions used for identification of tax jurisdictions)

Field	Preferred Format	Will Also Accept	Notes/Examples
Tax Jurisdiction (municipality) Identifier	Character	x(10)	
Tax Jurisdiction Name	Character	x(35)	
County Identifier	Character	x(10)	
County Name	Character	x(35)	
School District Code	Character	x(10)	
School District Name	Character	x(35)	
PSD Code	Character	x(6)	As per DCED
TCD Code	Character	x(2)	As per DCED
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description

4. INDIVIDUAL PAYMENTS (payments related to each taxpayer)

Field	Preferred Format	Will Also Accept	Notes/Examples
Social Security Number	Integer 999999999	Character 999-99-9999	This is a link to the taxpayer's account and earnings records. If Social Security Number is not used as taxpayer account number, please provide taxpayer account number in Additional Information Field # 1. Ex: 123456789 *or* 123-45-6789
Payment Year	Integer 9999	99	Ex: 2009 *or* 09
Payment Quarter	Integer 9		Ex: 1, 2, 3, *or* 4
Payment Amount	Decimal-2 9999999,999.99-	-9999999,999.99	Ex: 123.45 123,456.78
Payment Date	MM/DD/YY	MM/DD/YYYY	Ex: 01/01/09 01/01/2009
Payment Jurisdiction Identifier (PSD Code)	Character x(10)	If not available, send blank	If providing codes as municipality identifiers, please place codes in this field and send codes and corresponding descriptions in Tax Jurisdiction Listing file. Ex: 480101 = Bangor Borough
Payment Jurisdiction Name	Character x(35)	If not available, send blank	Ex: Bangor Borough
Payment Status	Character x(25)	If not available, send blank	If providing codes as status identifiers, please place codes in this field and send corresponding descriptions in a separate document *or* place entire status description in this field. Ex: RE = Refund QP = Quarterly payment *or* Refund Quarterly payment, etc.
Employer Account Number (if payment was remitted by employer)	Character x(15)	If not available, send blank	This is a link to the employer file. If field length is larger than 15 positions, please provide employer account number in Additional Information Field #1. Ex: 12345
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description

5. **EMPLOYER PAYMENTS (payments related to each employer)**

Field	Preferred Format	Will Also Accept	Notes/Examples
Employer Account Number	Character x(15)		This is a link to the employer file. If field length is larger than 15 positions, please provide employer account number in Additional Information Field #1. Ex: 12345
Payment Year	Integer 9999	99	Ex: 2009 *or* 09
Payment Quarter	Integer 9		Ex: 1, 2, 3, *or* 4
Payment Amount	Decimal-2 9999999,999.99-	-9999999,999.99	Ex: 123.45 123,456.78
Payment Date	MM/DD/YY	MM/DD/YYYY If not available, send blank	Ex: 01/01/09 01/01/2009
Payment Jurisdiction Identifier (PSD Code)	Character x(10)	If not available, send blank	If providing codes as municipality identifiers, please place codes in this field and send codes and corresponding descriptions in Tax Jurisdiction Listing file. Ex: 480101 = Bangor Borough
Payment Jurisdiction Name	Character x(35)	If not available, send blank	Ex: Bangor Borough
Payment Status	Character x(25)	If not available, send blank	If providing codes as status identifiers, please place codes in this field and send corresponding descriptions in a separate document *or* place entire status description in this field. Ex: RE = Refund QP = Quarterly payment *or* Refund Quarterly payment, etc.
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description

6. **TAXPAYER EARNINGS RECORDS (taxpayers who have filed Final Returns)**

Field	Preferred Format	Will Also Accept	Notes/Examples
Social Security Number (or taxpayer account number)	Integer 999999999	Character 999-99-9999	This is a link to the taxpayer's account and payments records. If Social Security Number is not used as taxpayer account number, please provide taxpayer account number in Additional Information Field # 1. Ex: 123456789 *or* 123-45-6789
Tax Year	Integer 9999	99	Ex: 2009 *or* 09
Total Earnings	Decimal-2 999,999,999.99-	-999,999,999.99 If not available, send blank	Ex: 123,456.78
Tax Liability	Decimal-2 99999,999.99-	-99999,999.99 If not available, send blank	Ex: 456.78
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description

7. OUTSTANDING TAXPAYER CLAIMS RECORDS (Claims made to other tax collectors)

Field	Preferred Format	Will Also Accept	Notes/Examples
Social Security Number (or taxpayer account number)	Integer 999999999	Character 999-99-9999	This is a link to the taxpayer's account and payments records. If Social Security Number is not used as taxpayer account number, please provide taxpayer account number in Additional Information Field # 1. Ex: 123456789 *or* 123-45-6789
Employer Account Number	Character x(15)		This is a link to the employer or individual payment records, when applicable. If field length is larger than 15 positions, please provide employer account number in Additional Information Field #1. Ex: 12345
Employer Name	Character x(35)		Ex: Bangor Pharmacy
Employer Address1	Character x(35)	If not available, send blank	Ex: 123 Main St
Employer Address2	Character x(35)	If not available, send blank	
Employer Address3	Character x(35)	If not available, send blank	
Employer City	Character x(25)	Prefer separate fields for city, state, and zip code but if submitting all in one field, format should be city, state, zip	Ex: Bangor *or* Bangor, PA, 18013
Employer State	Character x(2)		Ex: PA
Employer Zip Code	Character 99999-xxxx	99999 or 99999xxxx	Ex: 18013-1234 18013 180131234
Employer's Municipality Identifier (PSD Code)	Character x(10)	If not available, send blank	If providing codes as municipality identifiers, please place codes in this field and send codes and corresponding description in Tax Jurisdiction List file. Ex: 480101 = Bangor Borough
Taxpayer's Resident Municipality Identifier (PSD Code)	Character x(10)	If not available, send blank	If providing codes as municipality identifiers, please place codes in this field and send codes and corresponding descriptions in Tax Jurisdiction Listing file. Ex: 480101 = Bangor Borough
Taxpayer's Resident Municipality Name	Character x(35)	If not available, send blank	Ex: Bangor Borough
Tax Year	Character x(10)		
Claim Amount	Decimal		
Claim Date	MM/DD/YY	MM/DD/YYYY If not available, send blank	Ex:
Additional Information #1	Character x(50)	If not available, send blank	Please provide description
Additional Information #2	Character x(50)	If not available, send blank	Please provide description