

General Procedures

The following outline reviews some of the standard operating procedures for Pennsylvania Municipal Service Company.

Branch Office EIT Procedures (Individuals)

1. Quarterly and final return forms are mailed to the individual taxpayers. Final return indicates the amount paid on the account by the direct-pay taxpayers. If available the account number is the individual's social security number. If not available an account number is assigned.
2. Returns are processed when received. Automated year-end individual account letters are sent to taxpayers after the final return is filed and after being reviewed there is an income verification discrepancy or an outstanding amount due.
3. When proper reconciliation is met, the computer completes (closes) the account for the year.

Branch Office EIT Procedures (Employers)

1. Quarterly and reconciliation forms are mailed to the employer accounts. If available the account number is the employer's federal EIN number. If not available an account number is assigned. Employer quarterly payments are entered using individual employees social security number. This information is posted to each individual employee account and the employers account. All new employees are added to the tax rolls immediately.
2. Annually, reconciliation forms are reviewed and accompanying W2 data is processed, verified, and posted to the individual taxpayer (employee) accounts and also the employer account.

Company-wide Procedure For Funds Receipt/Distribution

1. Separate checking accounts are maintained by district, tax and utility fee types. All checking accounts require two authorized signatures before a check may be processed.
2. Special checking accounts used for separating payments received for multiple tax or fee types included in one check.
3. Receipts, based on tax or fee type and district and area, are deposited into specific accounts.

4. Distribution of funds to the school districts and municipalities is on a schedule agreed upon by both parties. Identified non-resident taxes are disbursed monthly. Computerized reports accompany distributions.
5. Receipts and disbursements journals are kept for each tax. Each account is reconciled monthly. P.A.M.S. also maintains security over computer access and adjustments to taxpayer accounts.