

**PENNSYLVANIA DEPARTMENT OF REVENUE
MISCELLANEOUS TAX BULLETIN 2006 – 01**

**COLLECTIONS REPORTING AND PAYMENT REQUIREMENTS
FOR COUNTY AND JUDICIAL OFFICERS**

**ISSUED JUNE 26, 2006, EFFECTIVE IMMEDIATELY.
REVISED JULY 27, 2006.**

In accordance with 72 P. S. § 901, Reports to the Secretary of Revenue, the following due dates are established for the filing of monthly collections reports and for the remittance of payments of moneys due the Commonwealth when collected by county and judicial officers:

County or Judicial Officer	<u>Due Date</u> <u>Monthly Report</u> †	<u>Due Date</u> <u>Payment</u> †
Clerk of the Court of Common Pleas ††	Fifteenth day of the month following collection.	Fifteenth day of the month following collection.
Clerk of the Orphans' Court	Tenth day of the month following collection.	Tenth day of the month following collection.
Director of Domestic Relations	Tenth day of the month following collection.	Tenth day of the month following collection.
Magisterial District Judge	Fifteenth day of the month following collection.	Weekly; Subject to the payment requirements shown below*.
Philadelphia Traffic Court, Administrative Judge	Fifteenth day of the month following collection.	Weekly; Subject to the payment requirements shown below*.
Pittsburgh Magistrates Court, Court Administrator	Fifteenth day of the month following collection.	Weekly; Subject to the payment requirements shown below*.
Prothonotary	Tenth day of the month following collection.	Tenth day of the month following collection.
Recorder of Deeds (All Commonwealth moneys except realty transfer tax)	Tenth day of the month following collection.	Tenth day of the month following collection.
Recorder of Deeds (Realty transfer tax collections)	Tenth day of the month following collection.	All collections in excess of \$200 must be deposited daily to a Commonwealth-approved bank account.
Register of Wills (All Commonwealth moneys except inheritance and estate tax)	Tenth day of the month following collection.	Tenth day of the month following collection.
Register of Wills (Inheritance and estate tax collections)	Tenth day of the month following collection.	All collections in excess of \$200 must be deposited daily to a Commonwealth-approved bank account.

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- * **Weekly Payment Requirements For Magisterial District Judge, Administrative Judge of the Philadelphia Traffic Court and Court Administrator of the Pittsburgh Magistrates Court (hereinafter referred to as “Judge”).**
1. **General Requirements** - - The Commonwealth’s share of fines, costs, etc. must be paid weekly (every five (5) business days), except during the first and last weeks of the month as provided in #3 below.
 2. **Selecting Payment Time Schedule** - - The Judge has the discretion to establish his/her own primary time schedule for making weekly payments to the Department of Revenue, subject to the requirements provided herein. The Judge must select a day of the week to close the collection transactions for the week and determine the amount of collections owed to the Commonwealth. The day selected, hereafter referred to as the weekly “closeout day” should be best suitable with the court office’s overall work schedule. The weekly closeout day must be the basis for a time payment schedule, which ensures consistency in making timely, weekly payments to the Department of Revenue.
 3. **Weekly Closeout Day Schedule; Exception** - - A closeout must be performed on each regularly scheduled weekly closeout day, except as follows:
 - a.) A closeout must always be performed on the last business day of the month so that payments coincide with the amounts reflected on the monthly collections report filed with the Department of Revenue.
 - b.) If the month ends within one or two business days after a regularly scheduled weekly closeout day, the closeout should be postponed and subsequently performed on the last business day of the month. For example, assume the Judge’s weekly closeout day is Wednesday. August 31, 2006 is a Thursday; the Judge would hold all of the Commonwealth’s collections for the preceding week of August 24, 2006 through August 30, 2006 and would closeout on August 31, 2006. The Judge would submit a check for the period August 24, 2006 through and including August 31, 2006.
 - c.) If the month begins one business day before or on a regularly scheduled weekly closeout day, the first weekly closeout would be postponed and subsequently performed on the next regularly scheduled weekly closeout day. For example, assume the Judge’s weekly closeout day is Monday. September 1, 2006 is a Friday; the Judge would perform the first weekly closeout on September 11, 2006. The Judge would submit a check for the period September 1, 2006 through and including September 11, 2006.

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4. **Changing The Payment Time Schedule** - - If significant changes occur in the court office's work schedule which necessitate a permanent change to the previously established weekly closeout day, the Judge must notify the Department of Revenue thirty (30) days before implementing the new payment time schedule.
5. **Performing The Weekly Closeout** - - The court office must close collection transactions in the early afternoon of the closeout day in order to total the collections made since the last closeout, determine the amount due the Commonwealth and prepare the check for payment. Any collection transactions taking place after the closeout time should be processed as collections for the following business day.
6. **Payment Due Dates** - - A payment must be mailed (postmarked) to the Department of Revenue not later than the next business day after each closeout day.
7. **Payment Method.** - - Payment shall be sent using the method of payment prescribed by the Department of Revenue.

† If the Due Date falls on a weekend or business holiday, the Due Date is extended to the next following business day.

†† Includes any other county court-related employee responsible for court collections as designated by the County's President Judge.