

BUCKS COUNTY TAX COLLECTION COMMITTEE

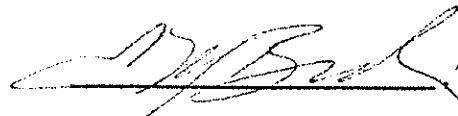
Tax Collector Unidentified Funds Rules

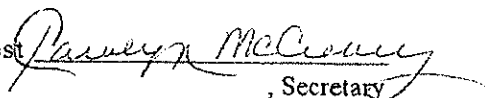
In accordance with Act 32 and a mandatory requirement of the Department of Community and Economic Development (DCED), the Bucks County Tax Collection Committee has implemented the following rules for Unidentified Funds:

1. Monies that can be properly identified as belonging to an Individual, who is a resident of a member of the Bucks County Tax Collection District, would be disbursed upon identification, within the required time frame outlined within Act 32.
2. Monies due to another Tax Collection Committee and/or tax district, the tax collector would reciprocate within the required time frame outlined within Act 32, 60 days through April 1, 2013 and within 30 days thereafter.
3. Since all employers in the state will be required to provide the following information to the tax officer: name, social security number, mailing address, political subdivision code, wages and taxes withheld, the percentage of unidentified funds should be minimal and every effort should be taken to obtain the pertinent information from the employer in a timely manner and properly identify and distribute the funds to the appropriate jurisdictions.
4. In any case where pertinent information is not provided, under Section 513 (4) of the LTEA (as amended by Act 32) any funds received and accepted by tax officer that remain unidentified after a period of 2 years must be distributed to the Jurisdiction in which the submitting employer is located. Taxes remitted for the tax year 2011 and prior will be governed by the provisions under Act 511, which required distribution on unidentified funds no later than one year after receipt, if still not properly identified by the employer.

Adopted this 26th Day of November, 2013.

Bucks County Tax Collection Committee

 Treasurer

Attest 
Secretary