

**MIFFCO Tax Service Inc**  
**Amended**  
**Schedule of Collection Costs to be Imposed and Added to Delinquent Tax**  
**Effective January 1, 2017**

| <b><u>Description of Collection Activity</u></b>  | <b><u>Cost to Taxpayer</u></b> |
|---|--------------------------------|
| Filing after due date   | \$10.00                        |
| First notice to taxpayer of late payment, non-payment, late filing, failure to file, incorrect returns, missing documentation or signature  | \$15.00                        |
| Second notice to taxpayer of late payment, non-payment, late filing, failure to file, incorrect returns, missing documentation or signature | \$20.00                        |
| Certified notice to taxpayer prior to wage attachment   | \$40.00                        |
| Fee for cancelled or NSF check  | \$50.00                        |
| First notice to employer of late payment, underpayment, non-payment, late filing, or failure to file  | \$15.00                        |
| Second notice to employer of late payment, underpayment, non-payment, late filing, or failure to file (certified)                           | \$40.00                        |
| Establishment of payment plan for employers (maximum term of 12 months)   | \$50.00                        |
| Preparation of District Justice complaint (civil or criminal)   | \$100.00                       |
| Preparation for District Justice hearing (civil or criminal)  | \$100.00                       |
| Attendance at District Justice hearing (civil or criminal)  | \$100.00 per hour              |
| Preparation for appeal to the Court of Common Pleas (Legal Fees)  | \$150.00 per hour              |
| Attendance at Court of Common Pleas proceeding or arbitration (Legal Fees)  | \$150.00 per hour              |
| Initiation of and attendance at execution sale  | \$100.00 per hour              |
| Preparation of filing of bankruptcy proof of claim  | \$100.00 per hour              |
| District Justice, Court of Common Pleas, and Bankruptcy Court filing fees and costs   | Actual Costs                   |

**Schedule of Collection Costs to be Imposed and Added to Delinquent Tax (Continued)**  
**Effective January 1, 2017**

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| Fees and costs incurred for audit that result in the assessment of tax, interest, or penalties | Actual Costs |
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| <b><u>Description of Collection Activity</u></b> | <b><u>Cost to Taxpayer</u></b> |
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|---|-------------|
| Fees and costs incurred to engage legal counsel to assist with collection efforts in District Court, Court of Common Pleas, or Bankruptcy Court | Actual Cost |
|---|-------------|

**Important Notes**

1. All costs authorized in this Schedule are in addition to any interest and penalties assessed against delinquent taxpayers and late filing of employers pursuant to the Local Tax Enabling Act and the Mifflin County Tax Collection Committee.
2. In addition to collection costs assessed under this Schedule and interest and penalties, MIFFCO Tax Service, Inc. is entitled to assess and recover all costs incurred in engaging an auditor, legal counsel or other professional consultant to assist with collecting delinquent tax from individuals and late employers.
3. All costs in this Schedule are cumulative. For example, if an employer fails to respond to a first notice but then responds to a second notice by setting up a payment plan, the employer will be obligated to pay a total of \$105 in up front collection costs (i.e.,  $\$15+\$40+\$50=\$105$ ).