

INSTRUCTIONS FOR COMPLETION OF FORM PA-4R PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES RETURN

- Complete the following required fields: PTA Account ID, Sales Tax Account ID, Tax Period, Period Ending Date and Business Name. The tax period includes the quarter period and the tax year. (Example: a quarterly return for the first quarter of the year would be completed as 01Q YYYY.)
 - Sign, date and include a daytime telephone number and title on the return. Mail the return and payment to the address shown on the reverse of the return: PA Department of Revenue, PO BOX 280434, Harrisburg, PA 17128-0434.
 - Do not report negative amounts on this return.
- Line 1. TIRE FEE.** Multiply the total number of new tires sold for highway use by \$1, and enter the total or the amount of fees actually collected, whichever is greater. Use whole dollars.
- Line 2. MOTOR VEHICLE RENTAL FEE.** \$2 for each day or part of a day for which a vehicle is rented under a rental contract (a contract for the use of a motor vehicle for less than 30 days). If a motor vehicle is rented for less than 30 days and the use of the motor vehicle subsequently extends beyond a 29-day period, the transaction remains a rental, and the rental payments continue to be subject to the fee until the rental contract is terminated.
- Line 3. MOTOR VEHICLE LEASE TAX.** Calculate the 3 percent additional tax collected on all lease payments, and enter the total or the amount actually collected, whichever is greater.
- Line 4. TOTAL DUE.** Enter the total of Lines 1 through 3.
- Line 5. DISCOUNT.** A discount of 1 percent of Line 4 may be deducted if the return and full remittance (less the proper discount) are submitted on or before the due date. Multiply Line 4 by 0.01 and enter the amount.

- Line 6. NET AMOUNT DUE.** Subtract Line 5 from Line 4 and enter the net amount due.
- Line 7. PTA TAXES AND FEES NOT PAID TO VENDOR.** Report any PTA taxes and fees due on taxable transactions when such taxes and fees have not been paid to a vendor.
- Line 8. TOTAL AMOUNT DUE.** Enter the total of Lines 6 and 7.
- Line 9. PENALTY.** Add 5 percent of the total amount due (Line 8) for each month or fraction of a month that the return is delinquent. The maximum penalty is 25 percent of the total amount due, but in no case shall the penalty be less than \$2.
- Line 10. INTEREST.** Interest on late payments is calculated daily from the due date until the date payment is made. The rate is established annually. Interest is calculated by multiplying the late paid or unpaid taxes and fees by days delinquent by daily interest rate. The daily interest rate is the annual interest rate divided by 365 days. Penalty and interest can be calculated by visiting www.revenue.state.pa.us.
- Line 11. CREDIT.** Enter the credit authorized or allowable by the PA Department of Revenue. Enclose an explanation and/or verification of the amount claimed. DO NOT include credits claimed for the vehicle rental tax on this line.
- Payment** Enter the amount of taxes, fees, penalty and interest due, less any approved credit. Remit this amount with your return. Make check or money order payable to: PA DEPARTMENT OF REVENUE. Do not send cash.
- If this is an amended return, place an X in the "Amended Return" block. To report additional taxes and fees due, the amended return should include all amounts previously reported.

Any person who willfully fails or refuses to collect and remit taxes and fees; fails to pay taxes and fees; fails to file a return; files a fraudulent or false return; attempts to prevent full disclosure of transactions subject to taxes and fees; or presents for payment of taxes and fees a check returned to the commonwealth as uncollectible may be subject to criminal prosecution.



PA-4R (2-12)

PTA ACCOUNT ID

SALES TAX ACCOUNT ID

TAX PERIOD

PERIOD ENDING DATE

BUSINESS NAME

1	TIRE FEE (\$1 EACH)	
2	MOTOR VEHICLE RENTAL (\$2 DAILY)	
3	MOTOR VEHICLE LEASE TAX (3%)	
4	TOTAL DUE (ADD LINES 1 THRU 3)	
5	DISCOUNT (LINE 4 X 0.01)	
6	NET AMOUNT DUE (LINE 4 - LINE 5)	

7	PTA TAXES AND FEES NOT PAID TO VENDOR	
8	TOTAL AMOUNT DUE (LINE 6 + LINE 7)	
9	PENALTY	
10	INTEREST (DAILY RATE)	
11	CREDIT	

PAYMENT



PLACE AN "X" IN THE BOX IF THIS IS AN AMENDED RETURN

DEPARTMENT USE ONLY

I certify this return is -- to the best of my knowledge, information and belief a -- full, true and correct disclosure of all taxes and fees collected or incurred during the period indicated on this return.

DATE	DAYTIME TELEPHONE #	EXT.	TITLE	SIGNATURE
------	---------------------	------	-------	-----------



PA DEPARTMENT OF REVENUE
PO BOX 280434
HARRISBURG PA 17128-0434