



THE TAX UPDATE IS A
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OF REVENUE

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FAST FACT:

As of Dec. 31, 2005, more than one-third of the total active Employer accounts were registered with e-TIDES to electronically make deposits and file returns over the Internet.

EMPLOYER WITHHOLDING TAX RETURNS AND PAYMENTS GOING ELECTRONIC IN 2006

In 2006, Pennsylvania businesses will no longer need paper coupons to file Employer Withholding Tax returns and payments. The Department anticipates that the transition to electronic filing will be just as successful for Employer Withholding taxes as it was for Sales Tax in 2005.

As of Dec. 31, 2005, nearly 110,000 Employer Withholding Tax accounts were registered with e-TIDES to make deposits and file returns over the Internet; this is more than one-third of the total active accounts.

The first Employer Withholding Tax returns and payments due electronically in 2006 are as follows:

Deposits (PA-501)

- Semi-Monthly – Due 1/19/2006
- Monthly – Due 2/15/2006
- Quarterly – Due 5/1/2006

Returns (W-3)

- Semi-Monthly, Monthly and Quarterly – Due 5/1/2006

All employers are able to file and pay Employer Withholding Taxes by using the Internet based e-TIDES system at www.etides.state.pa.us, or by calling the Department's Business Tax TeleFile system at 1-800-748-8299. Third-party computer software is available and a list of vendors is posted on the Department's Web site at www.revenue.state.pa.us as they are approved.

If you have any questions about electronic filing, visit the Online Customer Service Center at www.revenue.state.pa.us or call the Department's e-Business Services unit at (717) 783-6277 between the hours of 8 a.m. and 5 p.m., Monday through Friday.

AMENDED CORPORATE TAX REPORTS

Beginning Jan. 1, 2006, the Department of Revenue will only consider for resettlement Amended PA Corporate Tax Reports (Form RCT-101X) received within 18 months of the date of settlement of the tax report being amended. Information provided to the Department by the taxpayer in any form other than an Amended PA Corporate Tax Report (RCT-101X) will not be considered for resettlement. A taxpayer seeking a refund for a tax year settled more than 18 months ago may be able to pursue its statutory remedy by timely filing a petition for refund with the Board of Appeals.

The Department will not accept Amended PA Corporate Tax Reports within 90 days after settlement. If a taxpayer seeks to have a settlement changed within 90 days of the settlement, the taxpayer must file a petition for resettlement with the Board of Appeals.

The Department of Revenue will pursue revisions to Regulation §153.64, addressing amended reports, consistent with this notice.

LIQUID FUELS AND FUELS TAX BULLETIN NO. 2005 - 1

The PA Department of Revenue published motor fuel tax rates for 2006 in the December 2005 issue of the Pennsylvania Bulletin. Aviation fuel tax rates changed from 4.7 to 5.3 cents per gallon for aviation gasoline, and remained at 2.0 cents per gallon for jet fuel.

The 2006 Oil Company Franchise Tax rates changed from current levels to 19.2 cents per gallon for liquid fuels, and 26.1 cents per gallon for fuels. Therefore, the combined 2006 Liquid Fuels and Fuels Tax and Oil Company Franchise Tax rates are:

- \$.312 per gallon for liquid fuels (i.e. gasoline and gasohol).
- \$.381 per gallon for fuels (i.e. undyed diesel and undyed kerosene).

Pennsylvania registered distributors filing Liquid Fuels and Fuels Tax reports electronically, using the Department's e-TIDES application, will automatically have the rates changed for 2006 tax periods beginning with the January period. Questions regarding e-TIDES should be directed to Ms. Carol Vogelsong at (717) 787-3644.

The above rates were effective Jan. 1, 2006, and apply to tax periods in calendar year 2006. The new rates will be indicated on future Liquid Fuels and Fuels Tax Report forms issued by the Department.

SAFE DEPOSIT BOX INVENTORIES

Many financial institutions in Pennsylvania offer safe deposit boxes to their customers for storing personal documents and property. But did you know that after someone dies, the contents of the safe deposit box must be inventoried before they can be removed?

Because safe deposit boxes may contain assets that are subject to the Pennsylvania Inheritance Tax, Pennsylvania law states that the contents of safe deposit boxes must be inventoried. Only a bank employee, a representative of the PA Department of Revenue, or an attorney representing an estate (with written permission from the Revenue Department) can conduct safe deposit box inventories.

No one is allowed to enter a safe deposit box following its owner's death, not even a joint owner, except to remove a will and/or burial instructions; however, this must be done in the presence of a bank employee. (These rules do not apply to boxes jointly owned by husband and wife.)

The person conducting the inventory and the executor or administrator of the estate must be present at the inventory. If the executor or administrator of the estate is not present, he/she must give a notarized limited power of attorney to whoever is representing them. If the decedent and a surviving joint owner owned the box, that person should also be present.

If you or someone you know stores important papers (wills, burial instructions, living wills, etc.) in a safe deposit box in a financial institution, you may want to consider storing them elsewhere, possibly in a fireproof box. Because a bank employee, an estate attorney or a Revenue Department employee must inventory safe deposit boxes before most of the contents can be removed, it may be less costly and more convenient to use another method of safe storage.

A recent Revenue Department survey of 898 safe deposit box inventories concluded that about 15 percent of boxes were empty and 8 percent of the safe deposit boxes only contained items of no monetary value (not subject to Pennsylvania Inheritance Tax).

Safe Deposit Boxes	Number of Safe Deposit Boxes Surveyed	Percentage of Total Boxes Surveyed
Contained Some Documents of Monetary Value	687	77%
Only Contained Documents of No Monetary Value	72	8%
Empty Safe Deposit Boxes	139	15%

Of the 1771 total documents found in the safe deposit boxes surveyed, 30 percent of the documents were of no monetary value.

Types of Documents Found In Safe Deposit Boxes	Total Number of Documents	Percentage of Total Documents
Bonds	178	10%
Real Property Deeds	245	14%
Stock Certificates	90	5%
Certificates of Deposit	178	10%
Tangible Property	183	10%
Will or Cemetery Deeds	187	11%
Cash or Coins	172	10%
Other Documents - No Monetary Value	538	30%

For more information about safe deposit box inventories or Pennsylvania Inheritance Tax, please visit the PA Department of Revenue's Web site at www.revenue.state.pa.us or contact a local Revenue District Office (listed in the government section of local telephone directories).

USE TAX VOLUNTARY COMPLIANCE PROGRAM UPDATE

The Department of Revenue has moved to the enforcement phase of its Use Tax Voluntary Compliance Program, while the education and outreach phase of this program continues.

On Jan. 9, the Department began mailing self-audit Use Tax returns to Pennsylvania businesses (professional services) permitting them to audit their books and records for the current year, as well as the previous three years, to determine any Use Tax deficiencies. Under the Use Tax Voluntary Compliance Program, if a return and payment is postmarked by the designated due date, penalties will be waived. This due date can be found in the upper right hand portion of the letter businesses received from the Department.

If a business files and pays the Use Tax after the designated due date, the penalty is 5 percent of the unpaid tax for each

month or fraction of a month from the original filing date of the return. The maximum penalty is 25 percent of the unpaid tax and the minimum penalty is \$2. Interest is calculated on a daily basis using an annual interest rate, which varies by calendar year. The formula is: Interest = Late Paid/Unpaid Tax x Number of days x Applicable Daily Interest Rate. Taxpayers can calculate penalty and interest by using the **Penalty and Interest Calculator** available on the Department's Web site. A summary of interest rates is available on form REV-1611 (Notice of Interest Calculations).

The Department has added **Use Tax** information, specific to businesses, to its Web site including a new brochure, **Use Tax for Businesses (REV-935)**. Additional information about the Use Tax Compliance Program can be found on the Department's Web site at www.revenue.state.pa.us.

REVENUE TO BUILD WEB PORTAL FOR TAX PROFESSIONALS

STEP 1 – SURVEY OF PROFESSIONALS COMPLETE

The PA Department of Revenue plans to expand its Web site to give tax professionals more ways to manage their clients' needs online.

In December 2005, the Department conducted an online survey and telephone interviews to gather information on what e-services tax professionals could use to better serve their clients. The survey was also sent to members of the PICPA and PSPA trade associations.

The survey process is now complete. The online survey received more than 1,800 responses, and the Department conducted 75 in-depth telephone interviews. The Department would like to thank all of the tax professionals who took the time to complete the survey; especially PICPA and PSPA for encouraging their members to respond.

All of this insight will be valuable to the Department as it designs an e-services web portal for tax professionals. Updates will be included in upcoming issues of the Pennsylvania Tax Update.

REQUESTING AN EXTENSION OF TIME TO FILE STATE INCOME TAX RETURNS

Beginning with tax year 2005 (returns due in 2006), the Internal Revenue Service (IRS) will allow individuals to use a single IRS form (Form 4868) to get an automatic six-month extension of time to file their tax return.

The PA Department of Revenue will grant a taxpayer an automatic extension of time to file a Pennsylvania tax return if the IRS granted an extension for filing the federal tax return. **The extension period granted by Pennsylvania will be equivalent to the extension period granted by the IRS.** Taxpayers should include a copy of the letter granting the federal extension (Form 4868) with their PA-40 state tax return and fill-in the oval for "Extension" at the top of the return.

Pennsylvania does not have an "automatic extension" form similar to the Federal Form 4868. The Pennsylvania Application for Extension of Time to File (REV-276) has a space where the taxpayer fills in the actual date to which they want the extension (i.e. Oct. 16, 2006). This form is only necessary for taxpayers who owe Pennsylvania tax or for those who do not have an approved extension for filing their federal income tax return.

Beginning with tax year 2005, the Department will grant automatic six-month extensions when taxpayers choose to make extension payments with a credit card or with electronic funds transfer.

ACCURATE SCHOOL DISTRICT INFORMATION ON STATE TAX RETURNS IS IMPORTANT FOR SCHOOL FUNDING

Each year, the PA Department of Revenue is required to provide the state Department of Education with the total Pennsylvania taxable income for each of the 501 school districts in the Commonwealth. This information is obtained from state personal income tax returns. The Education Department uses this information to determine state funding for the schools.

In the past two years, the Department has noticed a significant increase in the number of corrections that needed to be made to the school code information listed on taxpayers' returns. In 2002, the Department corrected more than 143,000 school codes for the 2002 tax year and more than 190,000 school codes were corrected for the 2003 tax year.

For any given tax year, the correct school code to use is for the school district where the taxpayer resided on Dec. 31 of that tax year. If a taxpayer changes his/her address after the end of a tax year, but before he/she files their return for that year, he/she should still use the school code for where he/she resided on Dec. 31 of that tax year. The Department is aware that some software packages do not prompt people to change their school code if their address was changed from a previous tax year's address. In that regard, taxpayers should take extra caution to verify the school code.

School districts can be searched by address on the Internet:

1. Go to: <http://factfinder.census.gov>
2. On the "**Main**" page, click on "**Site Map**" at the top of the page.

3. Scroll down through the various site links to the "**Search**" listing and click on "**Search by Address**".
4. Under "**Select a year and program**" click on "**Census 2000**" and then enter the street address, city, state and ZIP code and click "**GO**".
5. A box will appear under the address input lines labeled "**Geographies Containing** (the address you are checking)". In this box, you will find various information about the address including the county and name of the school district for that address.
6. The school codes assigned to school districts are listed in Pennsylvania income tax booklets. School codes are available on the Department's Web site: http://www.revenue.state.pa.us/revenue/lib/revenue/school_codes.pdf
7. Scroll through the list of counties and obtain the school district code for the address.

Note: This site is based on the 2000 US Government Census and may not always furnish accurate school district information for addresses located near boundary lines of some school districts. As a result, some addresses may not be able to be located because of new housing developments or upgrades to the address as a result of 9-1-1 addressing now being used. Taxpayers should contact the school district office for the district named in the site to verify the information or contact their local tax municipality when no information is available for an address.

CONSENT TO TRANSFER, ADJUST OR CORRECT PA ESTIMATED PERSONAL INCOME TAX ACCOUNT (FORM REV-459B)

The Department of Revenue's form REV-459B (Consent to Transfer, Adjust or Correct PA Estimated Personal Income Tax Account) is used to make corrections to estimated payment accounts. It can be used to move payments from a joint account to separate accounts or from separate accounts to a joint account.

Reasons that payment accounts may need to be separated:

1. The taxpayer and spouse are now divorced or separated and the payments must be separated to credit the taxpayer's and spouse's accounts with the correct estimated payment amounts.
2. The taxpayer and spouse are required to file separate returns. (Separate returns are required when either the taxpayer, the spouse or both have any tax credits being claimed from PA Schedule OC (Employee Incentive Payment, Research and Development, Film Production or Jobs Creation), the taxpayer's and spouse's tax years end on different dates, one of the taxpayers is a Pennsylvania resident and the other is not, or either of them is liable for spousal support, child support or another liability to the PA Department of Public Welfare).
3. The taxpayer or spouse dies during a tax year or after estimated payments for a tax year have been made.

Reasons that payments from separate accounts should be made into a joint account:

1. The taxpayer and spouse reconcile and are no longer separated.
2. A taxpayer with an estimated account marries another taxpayer with an estimated account and they together want, and are eligible, to file a joint return.
3. The taxpayer and/or spouse are no longer required to file separate returns.

Form REV-459B may be completed and mailed separately before the PA Income Tax Return(s) is/are required to be filed, or may be attached to the return(s). If taxpayers file separate returns, Form REV-459B must be signed by both spouses (a deceased spouse's representative must sign in place of the deceased spouse) and attached to both separately filed tax returns. If taxpayers file a joint return, Form REV-459B must also be signed by both spouses and attached to the joint return.

2005 HANDBOOK FOR ELECTRONIC FILERS (PA-1345)

The **2005 Handbook for Electronic Filers of PA Individual Income Tax returns** is now available on the Department's Web site. **You can obtain a copy by clicking here.**

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STATE TAX DUE DATE REFERENCE GUIDE FOR TAX YEAR 2006

CIGARETTE TAX

Jan 17	December Monthly CSA Cigarette Tax Dealer Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	July 17	June Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb 15	January Monthly CSA Cigarette Tax Dealer Consignment Payment	Aug 15	July Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb 28	Cigarette Dealers' Licenses expire	Sept 15	August Monthly CSA Cigarette Tax Dealer Consignment Payment
Mar 15	February Monthly CSA Cigarette Tax Dealer Consignment Payment	Oct 16	September Monthly CSA Cigarette Tax Dealer Consignment Payment
Apr 17	March Monthly CSA Cigarette Tax Dealer Consignment Payment	Nov 15	October Monthly CSA Cigarette Tax Dealer Consignment Payment
May 15	April Monthly CSA Cigarette Tax Dealer Consignment Payment	Dec 15	November Monthly CSA Cigarette Tax Dealer Consignment Payment
June 15	May Monthly CSA Cigarette Tax Dealer Consignment Payment		

CORPORATION TAXES

Jan 17	PA-S Election due for current tax year ending 10-31 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for tax year ending 09-30 * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 01-31, 04-30, 07-31, and 10-31	May 15	* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 05-31, 08-31, 11-30, and 02-28 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 01-31 PA-S Election due for current tax year ending 02-28
Jan 31	2005 Surplus Lines Gross Premiums Tax Report	June 1	Domestic and Foreign Marine Annual Tax Report
Feb 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 10-31 2005 Private Bankers Annual Gross Receipts Tax Report * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 02-28, 05-31, 08-31, and 11-30 PA-S Election due for current tax year ending 11-30	June 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 02-28 * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 06-30, 09-30, 12-31, and 03-31 Gross Receipts - 40% prepayment - 2005 Mobile telecommunications GRT PA-S Election due for current tax year ending 03-31
Mar 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 11-30 Bank Shares Tax Annual Report Gross Premiums Estimated Prepayment except Foreign Fire & Casualty * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 03-31, 06-30, 09-30, and 12-31 PA-S Election due for current tax year ending 12-31 Utilities Gross Receipts Annual Report and Estimated Prepayment Full Estimated Prepayment for Interstate and Intrastate Telecommunications	July 3	Electric Co-Op Annual Tax Report for previous year
Apr 3	PURTA (LTA) RCT-900 Report	July 17	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 03-31 * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 07-31, 10-31, 01-31, and 04-30 PA-S Election due for current tax year ending 04-30
Apr 17	** Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 12-31 * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 04-30, 07-31, 10-31, and 01-31 Gross Premiums Annual Tax Report PA-S Election due for current tax year ending 1-31	Aug 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 04-30 * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 08-31, 11-30, 02-28, and 05-31 PA-S Election due for current tax year ending 05-31
May 1	PURTA Annual Report previous year and Tentative Prepayment current year	Sept 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 05-31 * Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 09-30, 12-31, 03-31, and 06-30

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	Gross Receipts 20% prepayment - 2005 Mobile telecommunications GRT				* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 11-30, 02-28, 05-31, and 08-31
	PA-S Election due for current tax year ending 06-30				PA-S Election due for current tax year ending 08-31
Oct 17	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 06-30				Dec 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 08-31
	* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 10-31, 01-31, 04-30, and 07-31				* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 12-31, 03-31, 06-30, and 09-30
	PA-S Election due for current tax year ending 07-31				PA-S Election due for current tax year ending 09-30
Nov 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 07-31				

* Estimated tax payments of Capital Stock/Franchise, Corporate Net Income, and Mutual Thrift for taxpayers electing to pay tax in installments are due on or before the 15th day of the 3rd, 6th, 9th, and 12th months following the close of the immediately prior tax year.

** Date represents a year ending on December 31 (calendar year filer). When the year ends in any other month, the annual PA-20S/PA-65 Information Return is due on the 15th day of the fourth month following the close of the fiscal year. The final payment of the balance of PA PIT due and withheld from the income of the nonresident shareholders is due with the filing of the PA-20S/PA-65 Information Return.

Note: Gross Premiums Tax for individuals, partnerships, and corporations on premiums paid to unauthorized foreign insurance companies is due within 30 days after the date in which such insurance was procured, continued, or renewed.

EMPLOYER WITHHOLDING

Jan 5	2005 Semimonthly Employer Withholding Deposit	July 17	June Monthly Employer Withholding Deposit
Jan 19	Semimonthly Employer Withholding Deposit	July 19	Semimonthly Employer Withholding Deposit
Jan 31	All 2005 W-2 Forms and Transmittal	July 31	Quarterly Employer Deposit Statement and W-3 Return
	2005 Fourth Quarter Quarterly Employer Deposit Statement and Return	Aug 3	Semimonthly Employer Withholding Deposit
	2005 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	Aug 15	July Monthly Employer Withholding Deposit
	December 2005 Monthly Employer Withholding Deposit	Aug 18	Semimonthly Employer Withholding Deposit
Feb 3	Semimonthly Employer Withholding Deposit	Sept 6	Semimonthly Employer Withholding Deposit
Feb 15	January Monthly Employer Withholding Deposit	Sept 15	August Monthly Employer Withholding Deposit
Feb 21	Semimonthly Employer Withholding Deposit	Sept 20	Semimonthly Employer Withholding Deposit
Mar 3	Semimonthly Employer Withholding Deposit	Oct 4	Semimonthly Employer Withholding Deposit
Mar 15	February Monthly Employer Withholding Deposit	Oct 16	September Monthly Employer Withholding Deposit
Mar 20	Semimonthly Employer Withholding Deposit	Oct 18	Semimonthly Employer Withholding Deposit
Apr 5	Semimonthly Employer Withholding Deposit	Oct 31	Quarterly Employer Deposit Statement and W-3 Return
Apr 17	March Monthly Employer Withholding Deposit	Nov 3	Semimonthly Employer Withholding Deposit
Apr 19	Semimonthly Employer Withholding Deposit	Nov 15	October Monthly Employer Withholding Deposit
May 1	Quarterly Employer Deposit Statement and W-3 Return	Nov 20	Semimonthly Employer Withholding Deposit
May 3	Semimonthly Employer Withholding Deposit	Dec 5	Semimonthly Employer Withholding Deposit
May 15	April Monthly Employer Withholding Deposit	Dec 15	November Monthly Employer Withholding Deposit
May 18	Semimonthly Employer Withholding Deposit	Dec 20	Semimonthly Employer Withholding Deposit
June 5	Semimonthly Employer Withholding Deposit		
June 15	May Monthly Employer Withholding Deposit		
June 20	Semimonthly Employer Withholding Deposit		
July 6	Semimonthly Employer Withholding Deposit		

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INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Jan 31	2005 Fourth Quarter IFTA Tax Report	July 31	2006 Second Quarter IFTA Tax Report
Feb 28	Grace Period ends for 2005 Decals for IFTA Carriers	Oct 31	2006 Third Quarter IFTA Tax Report
Mar 1	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed	Dec 1	First Day to Display 2007 IFTA Decals
May 1	2006 First Quarter IFTA Tax Report	Dec 31	IFTA Decals Expire Except for Grace Period

LIQUID FUELS AND FUELS TAX

Jan 20	December Monthly Liquid Fuels and Fuels Tax Report	July 20	June Monthly Liquid Fuels and Fuels Tax Report
Feb 21	January Monthly Liquid Fuels and Fuels Tax Report	Aug 21	July Monthly Liquid Fuels and Fuels Tax Report
Mar 20	February Monthly Liquid Fuels and Fuels Tax Report	Sept 20	August Monthly Liquid Fuels and Fuels Tax Report
Apr 20	March Monthly Liquid Fuels and Fuel Tax Report	Oct 20	September Monthly Liquid Fuels and Fuels Tax Report
May 22	April Monthly Liquid Fuels and Fuels Tax Report	Nov 20	October Monthly Liquid Fuels and Fuels Tax Report
May 31	Liquid Fuels and Fuels Tax Distributor Permits expire	Dec 20	November Monthly Liquid Fuels Tax Report
June 20	May Monthly Liquid Fuels and Fuels Tax Report		

MALT BEVERAGE TAX

Jan 17	December Malt Beverage Return	July 17	June Malt Beverage Return
Feb 15	January Malt Beverage Return	Aug 15	July Malt Beverage Return
Mar 15	February Malt Beverage Return	Sept 15	August Malt Beverage Return
Apr 17	March Malt Beverage Return	Oct 16	September Malt Beverage Return
May 15	April Malt Beverage Return	Nov 15	October Malt Beverage Return
June 15	May Malt Beverage Return	Dec 15	November Malt Beverage Return

MOTOR CARRIERS ROAD TAX

Feb 28	Grace Period ends for 2005 Decals for IFTA & Non-IFTA Carriers
Mar 1	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed
Dec 31	Motor Carriers Road Tax Decals Expire Except for Grace Period

VEHICLE RENTAL TAX

Jan 20	2005 Fourth Quarter Vehicle Rental Tax Return	July 20	Second Quarter Vehicle Rental Tax Return
Feb 15	2005 Vehicle Rental Tax Reconciliation	Oct 20	Third Quarter Vehicle Rental Tax Return
Apr 20	First Quarter Vehicle Rental Tax Return		

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PERSONAL INCOME TAX

Jan 12	First day to file 2005 PA Income Tax Returns using PA TeleFile and pa.direct.file	1st 2006 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships
Jan 13	First day to file 2005 PA Income Tax Returns using Federal/State e-file program	Annual 2005 Fiduciary Income Tax Returns
Jan 17	Final 2005 Estimated Personal Income Tax Declaration and Payment *** 4th 2005 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships	June 15 2nd 2006 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts
Feb 28	1099R Information Returns for Early Distributions	July 17 2nd 2006 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships
Apr 17	2005 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents, and Consolidated Nonresident Returns Annual 2005 Personal Income Tax Approved Extension to File *** Annual 2005 Pennsylvania Partnership Information Return (PA-20S/PA-65) 1st 2006 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts	Sept 15 3rd 2006 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts Oct 16 2005 Annual Personal Income Tax Return with 6 month extension Last Day to file 2005 PA Income Tax Returns using TeleFile, pa.direct.file, and Federal/State e-file Program. 3rd 2006 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships

*** Date represents a year ending on December 31 (calendar year filer). When the year ends in any other month, the PA-20S/PA-65 Information Return is due on the 15th day of the fourth month following the close of the fiscal year. The final payment of the balance of PA PIT due and withheld from the income of the nonresident partners is due with the filing of the PA-20S/PA-65.

PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES

Jan 20	2005 Fourth Quarter PTA Return	July 20	Second Quarter PTA Return
Apr 20	First Quarter PTA Return	Oct 20	Third Quarter PTA Return

PROPERTY TAX/RENT REBATE CLAIMS

June 30 Property Tax/Rent Rebate Claims

SMALL GAMES OF CHANCE

Mar 31	Small Games of Chance Manufacturer's Certificate expires	Apr 30	Small Games of Chance Distributor's License expires
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SALES TAX (STATE AND LOCAL)

Jan 21	Transient Vendor Certificate expires	June 20	May Monthly Sales Tax Return
Jan 20	2005 December Monthly Sales Tax Return 2005 Fourth Quarter Sales Tax Return	July 20	Second Quarter Sales Tax Return June Monthly Sales Tax Return
Jan 31	Promoter Certificate expires	Aug 21	July Monthly Sales Tax Return Semiannual Sales Tax Return
Feb 21	January Monthly Sales Tax Return 2005 Semiannual Sales Tax Return	Sept 20	August Monthly Sales Tax Return
Mar 20	February Monthly Sales Tax Return	Oct 20	Third Quarter Sales Tax Return September Monthly Sales Tax Return
Apr 20	First Quarter Sales Tax Return March Monthly Sales Tax Return	Nov 20	October Monthly Sales Tax Return
May 22	April Monthly Sales Tax Return	Dec 20	November Monthly Sales Tax Return