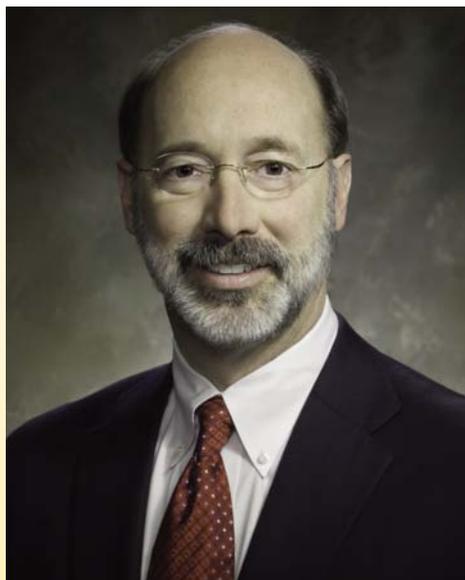


# Tax Update

NUMBER 132 • DEC/JAN 2008



THE TAX UPDATE IS A  
BI-MONTHLY E-NEWSLETTER

PUBLISHED BY THE  
PENNSYLVANIA  
DEPARTMENT  
OF REVENUE

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GOVERNOR



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## FAST FACT:

*The department added the Schedule C for reporting business profits or losses to pa.direct.file, its Internet-based filing system.*

VISIT OUR WEB SITE AT:  
[www.revenue.state.pa.us](http://www.revenue.state.pa.us)



## ★ FTA08 ★ PHILADELPHIA

### Announcing the 76th Annual Meeting of the Federation of Tax Administrators

**Philadelphia Marriott Downtown  
Philadelphia, Pennsylvania  
June 8 – 11, 2008**

Philadelphia, the birthplace of American democracy, is a dynamic city where history-filled cobblestone streets and colonial characters thrive in a mecca of modern art, sports, dining and recreation.

This year's FTA conference will be hosted at the Philadelphia Marriott Downtown. The hotel is conveniently located in the heart of Center City where you will only be a short walk to the finest restaurants, shopping and entertainment that Philadelphia has to offer.

#### Conference Highlights:

-  Opening reception in the Marriott's Liberty Ballroom, site of the historic Reading Terminal Headhouse on Sunday, June 8
-  Sunday, June 8, golf tournament at the elegant and challenging [Bellewood Golf Club](#)
-  Tax policy and management [presentations and breakouts](#), Monday, June 9 through Wednesday, June 11
-  Entertaining and educational [guest trolley tour](#) of Philadelphia on Monday, June 9
-  Monday, June 10, closing reception featuring the celebrated [Philadelphia Mummers](#)

Come sample Philadelphia's unique blend of history and progress as we assemble to learn, share and socialize for FTA's 76th annual conference.

Registration opens in March. Visit [www.FTA08.com](http://www.FTA08.com) for conference, hotel and area information as you make your plans to attend.

For information on marketing opportunities, call FTA Event Headquarters at (703) 398-1173, e-mail [FTA2008@tbgevents.com](mailto:FTA2008@tbgevents.com) or visit [www.tbgevents.com/fta](http://www.tbgevents.com/fta) for online application.

**Join us June 8-11 in the City of Brotherly Love  
to celebrate life, liberty and the pursuit of tax collections!**

## BUSINESS USE TAX PROGRAM UPDATE

The department is nearing completion of the initial phase of its **Business Use Tax Voluntary Compliance Program**.

At the beginning of the initiative, taxpayers were divided into 13 industry groups to provide a basis for a coordinated effort to educate businesses about their Pennsylvania use tax obligation.

Following the outreach phase, the department directly contacted many businesses and guided them in voluntarily reviewing and self-disclosing use tax liabilities. Under the program, if a use tax return and payment were post marked by the designated due date, penalties were waived.

The results so far have been outstanding:

- \$24 million in use taxes have been collected from the program;
- 13,000 new accounts are reporting use tax that had not previously done so; and
- \$50 million more in use taxes were collected in fiscal year 2006-07 than had historically been collected.

Finally, the department is planning a use tax field audit initiative to reinforce the necessity of voluntary compliance. This phase will be directed at those who did not take advantage of the opportunity to voluntarily report and pay within the penalty-free time period.

The **Business Use Tax Voluntary Compliance Program** is ongoing and will continually improve use tax voluntary compliance with Pennsylvania businesses in order to level the playing field with businesses that pay taxes.

More information about the **Business Use Tax Voluntary Compliance Program** can be found on the department's Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

## LLC REPORTING REQUIREMENTS REMINDER

### TAX DISCOVERY PROGRAM UPDATE

Many taxpayers choose to form businesses as limited liability companies (LLCs). In general, this type of entity provides legal protection of owner(s) personal assets from business claims. An LLC also provides a choice of tax treatments: an LLC may either be directly taxed as a corporation, or it may be treated as a pass through entity. As a pass through business entity, an LLC with multiple members will be treated as a partnership, while an LLC with a single member will be treated as a disregarded entity.

The department has found that many new LLCs fail to properly register their businesses with the PA Department of Revenue and therefore do not report or pay applicable corporation taxes. Hundreds of these businesses have been failing to comply with Pennsylvania tax provisions, resulting in tax delinquencies and corresponding interest and penalties.

Several examples will provide key reminders regarding the reporting requirements of LLCs and their owner(s):

#### Examples:

- Corporation "A" creates a new LLC "B" under Delaware law. LLC "B" owns property and provides services to customers in Pennsylvania. Assuming "B" has elected with the IRS to be taxed as a disregarded entity, "B" must report and pay Pennsylvania franchise tax. Corporation "A" must report and pay Pennsylvania corporation taxes based on an evaluation of its Pennsylvania business activities. However, if the only contact that "A" has with Pennsylvania is through its investment in "B," then "A" must report and pay corporate net income tax.
- Now, let's alter the prior example and assume that LLC "B" has elected to be taxed as a corporation at the federal level. In this instance, "B" must report and pay both franchise and corporate net income taxes. Its owner, "A," reports and pays Pennsylvania corporation taxes based on its own activities.
- Individual "C" creates LLC "D" under Pennsylvania law. "D" must report and pay capital stock tax in Pennsylvania. Under most circumstances, "D" will be treated as a disregarded entity and income will flow through to "C" for reporting on the individual's personal income tax return.
- Individuals "E" and "F" create LLC "G" under New Jersey law. "G" is treated as a partnership for federal purposes and engages in construction activities in New Jersey and Pennsylvania. "G" must report and pay franchise tax in Pennsylvania and must also file the PA-20S/PA-65 information return. Individuals "E" and "F" will report the income on their individual personal income tax returns.

*Continued on page 3*

*Continued from page 2*

Corporate entities that fail to register and report business taxes are subject to review by the Department of Revenue's Discovery Division as part of the agency's overall tax enforcement program. The Discovery Division investigates businesses that operate in Pennsylvania without formally registering to file and pay Pennsylvania business taxes. This operation is crucial to ensuring that Pennsylvania-based businesses have a level playing field and that all businesses with activities within the commonwealth pay their fair share of state taxes.

The Discovery Division uses a variety of resources to identify potential candidates for nexus investigations. These resources include U.S. Customs information; state agency licensing information; unemployment compensation and personal income tax withholding; construction contact data; and motor vehicle, watercraft and aircraft registrations. Internet searches provide a wealth of information to identify and verify Pennsylvania activities of out-of-state businesses.

For purposes of Pennsylvania corporate taxation, nexus is defined as a physical connection that subjects a corporation to the requirement to file and pay tax. If the business conducts any of the following activities it has established nexus:

- Having or maintaining, either directly or through a subsidiary, an office, distribution house, sales house, warehouse, service enterprise or other place of business irrespective of whether the place of business is located permanently or temporarily or authorized to do business within this commonwealth;
- Having or maintaining an agent of general or restrictive authority regardless of whether the agent is located permanently or temporarily or authorized to do business within this commonwealth;
- Maintaining a stock of goods;
- Performing promotional activities in this commonwealth or regularly soliciting orders through a solicitor, salesman, agent or representative, whether or not the orders are accepted in this commonwealth;
- Regularly engaging in the delivery of property in this commonwealth, other than by common carrier or U.S. mail, and soliciting business within this commonwealth, whether by means of U.S. mail, radio, television, newspaper or otherwise; and/or
- Regularly engaging in an activity in connection with the leasing or servicing of property which is located within this commonwealth.

Federal Public Law 86-272 exempts businesses whose activities are limited to sales solicitation from corporate net income taxation. However, non-Pennsylvania corporations and LLCs (including those that have elected to report to the IRS as partnerships and disregarded entities) whose in-state activities are limited to just sales must still register, file and pay Pennsylvania franchise tax.

In addition, for those whose specific activities are limited in Pennsylvania, the Department of Revenue has adopted de minimis provisions which govern the level of business activity within Pennsylvania which require the filing of corporate tax reports. The description of the de minimis standards, as well as details on what constitutes "solicitation only" activities may be found at [http://www.revenue.state.pa.us/revenue/lib/revenue/CT\\_Bulletin\\_2004-011.pdf](http://www.revenue.state.pa.us/revenue/lib/revenue/CT_Bulletin_2004-011.pdf).

For those with limited Pennsylvania activities within the scope of this policy, a Declaration of De Minimis PA Activity (RCT-101D) may be filed in lieu of the corporate tax report.

Several examples illustrate the impact of the Discovery program on Pennsylvania business tax compliance:

- A Fortune 5000 Texas corporation established a Nevada-based LLC, considered a disregarded entity for federal purposes, to develop and implement a new business line on the east coast. The LLC leased real estate and personal property in Pennsylvania to support the new operations. The LLC is subject to franchise tax, and the Texas corporation is subject to corporate net income tax.
- A Virginia consulting company was first identified through a matching program with employer withholding records. An investigation confirmed Pennsylvania business activities. In addition, the personal income tax employer withholding records indicate the presence of Pennsylvania-based employees not disclosed by the company. The corporation is subjected to delinquent franchise and corporate net income taxes back to the date consulting began in the commonwealth.
- Federal 1099 data was received for repeated transactions involving a California business consultant to Pennsylvania businesses. An investigation confirmed ongoing sales and service to Pennsylvania customers. The California corporation is subject to franchise and corporate net income taxes dating back to the beginning of sales and service in Pennsylvania.

## PERSONAL INCOME TAX ELECTRONIC FILING AND PAYMENT OPTIONS REMINDER

Pennsylvania taxpayers and small business owners have a number of options to electronically file and pay state income taxes.

### **Electronic Tax Filing Options:**

Pennsylvania offers three easy ways to electronically file income tax returns. For more information on electronic services offered by the department, visit the Revenue e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

#### Internet



#### Tax Preparer/ Computer Software



#### Telephone



**Credit Card:** Pennsylvania personal income tax can be paid by credit card. This service is available through the Internet or by calling toll-free, 1-800-2PAYTAX (1-800-272-9829). A small convenience fee, based on the tax due, is charged by Official Payments Corporation for processing the transaction. The minimum fee is \$1. American Express, Discover, MasterCard and Visa are accepted. For more information, visit the department's Web site or call the Taxpayer Service and Information Center at (717) 787-8201.



**Electronic Funds Withdrawal:** This option is also known as Automated Clearing House (ACH) Debit. The department does not charge a fee for this service. For more information on this payment option, visit the department's Web site.

**Check or Money Order:** Use Form PA-V and follow the directions on the form.

## PA BUSINESS ELECTRONIC FILING REMINDER

Pennsylvania recently joined six other states, including neighboring New York and Maryland, in partnering with the IRS and software vendors to provide a single-point filing method that enables federal and state corporate tax returns/reports to be filed electronically and simultaneously.

For a list of software vendors approved to prepare electronic corporate tax reports for Pennsylvania, please visit the e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Software developers and products will be added to the list in alphabetical order as vendors are approved.

The Pennsylvania Corporate Tax Report (form RCT-101) is used to file corporate net income, capital stock and foreign franchise and corporate loans taxes. Pennsylvania corporate tax reports are due April 15 for corporations operating on a calendar-year basis or 30 days after the federal corporate tax due date for corporations operating on a fiscal-year basis.

The Pennsylvania Department of Revenue requires business tax payments of \$20,000 or more to be submitted electronically. The IRS has offered electronic filing for federal corporate tax returns since 2004 and now requires some large and mid-size corporations to file electronically. The IRS requires corporations that file at least 250 federal returns each year, such as Form W-2 and Form 1099, and that have assets exceeding \$10 million to file federal corporate tax returns electronically. These businesses can now electronically file Pennsylvania corporate tax reports at the same time.

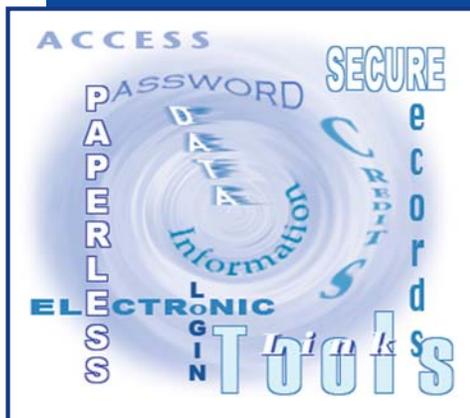
Pennsylvania's corporate tax electronic filing program was developed over the past three years in conjunction with the IRS's modernized e-file platform and under the umbrella of the Federation of Tax Administrators. The department and the IRS continue to work closely with e-file software developers and service providers to ensure a smooth transition to electronic filing for businesses.

Questions about Pennsylvania's corporate e-file program may be directed to the Department of Revenue's Online Customer Service Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).



CLICK. ZIP. FAST ROUND TRIP.

## TAX PROFESSIONAL E-SERVICES CENTER



Tax Professionals are encouraged to use the department's new Tax Professional e-Services Center for easy access to their client's tax information.

For questions concerning the Center, refer to the department's [Online Customer Service Center](#) or call (717) 787-1392.

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## STATE TAX DUE DATE REFERENCE GUIDE FOR TAX YEAR 2008

### CIGARETTE TAX

<b>Jan 15</b>	December Monthly CSA Cigarette Tax Dealer Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	<b>June 16</b>	May Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Feb 15</b>	January Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>July 15</b>	June Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Feb 29</b>	Cigarette Dealer Licenses expire	<b>Aug 15</b>	July Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Mar 17</b>	February Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Sept 15</b>	August Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Apr 15</b>	March Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Oct 15</b>	September Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>May 15</b>	April Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Nov 17</b>	October Monthly CSA Cigarette Tax Dealer Consignment Payment
		<b>Dec 15</b>	November Monthly CSA Cigarette Tax Dealer Consignment Payment

### CORPORATION TAXES

<b>Jan 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for tax year ending 09-30 <b>* 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</b>		Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 01-31  Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 1-31 of the current year
<b>Jan 31</b>	Surplus Lines Gross Premiums Tax Report	<b>June 2</b>	Domestic and Foreign Marine Annual Tax Report
<b>Feb 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 10-31 Private Bankers Annual Gross Receipts Tax Report <b>* 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</b>	<b>June 16</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 02-28  <b>* 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</b>
<b>Mar 17</b>	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 <b>* 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</b>		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 2-28 of the current year
<b>Apr 1</b>	PURTA (LTA) RCT-900 Report	<b>July 1</b>	Electric Co-Op Annual Tax Report for previous year
<b>Apr 15</b>	<b>** Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer</b> Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 12-31 <b>* 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</b> Gross Premiums Annual Tax Report Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 12-31 of the prior year	<b>July 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 03-31  <b>* 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</b>  Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 3-31 of the current year
<b>May 1</b>	PURTA Annual Report previous year and Tentative Prepayment current year	<b>Aug 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 04-30  <b>* 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</b>  Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 4-30 of the current year
<b>May 15</b>	<b>* 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</b>	<b>Sept 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 05-31  <b>* 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</b>

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Continued from page 6. **Corporation Taxes**

	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 5-31 of the current year
<b>Oct 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 06-30
	<b>* 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</b>
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 6-30 of the current year and tax year ending 12-31 of the prior year with a valid extension to file the PA Corporate Tax Report for that period.
<b>Nov 17</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 07-31

	<b>* 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</b>
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 7-31 of the current year and tax year ending 1-31 of the current year with a valid extension to file the PA Corporate Tax Report for that period.
<b>Dec 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 08-31
	<b>* 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</b>
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 8-31 of the current year and tax year ending 2-28 of the current year with a valid extension to file the PA Corporate Tax Report for that period.

\* 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 fifteenth day of the third, sixth, ninth, and twelfth 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 fifteenth 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

<b>Jan 4</b>	2007 Semimonthly Employer Withholding Deposit
<b>Jan 18</b>	Semimonthly Employer Withholding Deposit
<b>Jan 31</b>	All 2007 W-2 Forms and Transmittal
	2007 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2007 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
	December 2007 Monthly Employer Withholding Deposit
<b>Feb 5</b>	Semimonthly Employer Withholding Deposit
<b>Feb 15</b>	January Monthly Employer Withholding Deposit
<b>Feb 21</b>	Semimonthly Employer Withholding Deposit
<b>Mar 5</b>	Semimonthly Employer Withholding Deposit
<b>Mar 17</b>	February Monthly Employer Withholding Deposit
<b>Mar 19</b>	Semimonthly Employer Withholding Deposit
<b>Apr 3</b>	Semimonthly Employer Withholding Deposit
<b>Apr 15</b>	March Monthly Employer Withholding Deposit
<b>Apr 18</b>	Semimonthly Employer Withholding Deposit
<b>Apr 30</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>May 5</b>	Semimonthly Employer Withholding Deposit
<b>May 15</b>	April Monthly Employer Withholding Deposit
<b>May 20</b>	Semimonthly Employer Withholding Deposit
<b>June 4</b>	Semimonthly Employer Withholding Deposit

<b>June 16</b>	May Monthly Employer Withholding Deposit
<b>June 18</b>	Semimonthly Employer Withholding Deposit
<b>July 3</b>	Semimonthly Employer Withholding Deposit
<b>July 15</b>	June Monthly Employer Withholding Deposit
<b>July 18</b>	Semimonthly Employer Withholding Deposit
<b>July 31</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>Aug 5</b>	Semimonthly Employer Withholding Deposit
<b>Aug 15</b>	July Monthly Employer Withholding Deposit
<b>Aug 20</b>	Semimonthly Employer Withholding Deposit
<b>Sept 4</b>	Semimonthly Employer Withholding Deposit
<b>Sept 15</b>	August Monthly Employer Withholding Deposit
<b>Sept 18</b>	Semimonthly Employer Withholding Deposit
<b>Oct 3</b>	Semimonthly Employer Withholding Deposit
<b>Oct 15</b>	September Monthly Employer Withholding Deposit
<b>Oct 20</b>	Semimonthly Employer Withholding Deposit
<b>Oct 31</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>Nov 5</b>	Semimonthly Employer Withholding Deposit
<b>Nov 17</b>	October Monthly Employer Withholding Deposit
<b>Nov 19</b>	Semimonthly Employer Withholding Deposit
<b>Dec 3</b>	Semimonthly Employer Withholding Deposit
<b>Dec 15</b>	November Monthly Employer Withholding Deposit
<b>Dec 18</b>	Semimonthly Employer Withholding Deposit

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## INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

<b>Jan 31</b>	2007 Fourth Quarter IFTA Tax Report	<b>July 31</b>	2008 Second Quarter IFTA Tax Report
<b>Feb 29</b>	Grace Period ends for 2007 Decals for IFTA Carriers	<b>Oct 31</b>	2008 Third Quarter IFTA Tax Report
<b>Mar 1</b>	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed	<b>Dec 1</b>	First Day to Display 2009 IFTA Decals
<b>April 30</b>	2008 First Quarter IFTA Tax Report	<b>Dec 31</b>	IFTA Decals Expire Except for Grace Period

## LIQUID FUELS AND FUELS TAX

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

## MALT BEVERAGE TAX

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

## MOTOR CARRIERS ROAD TAX

<b>Feb 29</b>	Grace Period ends for 2007 Decals for IFTA & Non-IFTA Carriers
<b>Mar 1</b>	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed
<b>Dec 31</b>	Motor Carriers Road Tax Decals Expire Except for Grace Period

## VEHICLE RENTAL TAX

<b>Jan 22</b>	2007 Fourth Quarter Vehicle Rental Tax Return	<b>July 21</b>	Second Quarter Vehicle Rental Tax Return
<b>Feb 15</b>	2007 Vehicle Rental Tax Reconciliation	<b>Oct 20</b>	Third Quarter Vehicle Rental Tax Return
<b>Apr 21</b>	First Quarter Vehicle Rental Tax Return		

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## PERSONAL INCOME TAX

<b>Jan 10</b>	First day to file 2007 PA Income Tax Returns using <b>PA TeleFile</b> and <b>pa.direct.file</b>	First 2008 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
<b>Jan 11</b>	First day to file 2007 PA Income Tax Returns using <b>Federal/State e-file</b> program	First 2008 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships
<b>Jan 15</b>	Final 2007 Estimated Personal Income Tax Declaration and Payment *** Fourth 2007 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships	<b>June 16</b> Second 2008 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
<b>Feb 29</b>	1099R Information Returns for Early Distributions	<b>July 15</b> Second 2008 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships
<b>Apr 15</b>	2007 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2007 Personal Income Tax Approved Extension to File Annual 2007 Fiduciary Income Tax Returns *** Annual 2007 Pennsylvania PA S Corporation Partnership Information Return (PA-20S/PA-65)	<b>Sept 15</b> Third 2008 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts <b>Oct 15</b> 2007 Annual Personal Income Tax Return with six month extension Last Day to file 2007 PA Income Tax Returns using <b>TeleFile</b> , <b>pa.direct.file</b> and <b>Federal/State e-file</b> Program. Third 2008 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 fifteenth 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

<b>Jan 22</b>	2007 Fourth Quarter PTA Return	<b>July 20</b>	Second Quarter PTA Return
<b>Apr 20</b>	First Quarter PTA Return	<b>Oct 22</b>	Third Quarter PTA Return

## PROPERTY TAX/RENT REBATE CLAIMS

**June 30** Property Tax/Rent Rebate Claims

## SMALL GAMES OF CHANCE

<b>Mar 31</b>	Small Games of Chance Manufacturer Certificates expire	<b>Apr 30</b>	Small Games of Chance Distributor Licenses expire
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## SALES TAX (STATE AND LOCAL)

<b>Jan 20</b>	Transient Vendor Certificates expire	<b>June 20</b>	May Monthly Sales Tax Return
<b>Jan 22</b>	2007 December Monthly Sales Tax Return 2007 Fourth Quarter Sales Tax Return	<b>July 21</b>	Second Quarter Sales Tax Return June Monthly Sales Tax Return
<b>Jan 31</b>	Promoter Certificates expire	<b>Aug 20</b>	July Monthly Sales Tax Return Semiannual Sales Tax Return
<b>Feb 20</b>	January Monthly Sales Tax Return 2007 Semiannual Sales Tax Return	<b>Sept 22</b>	August Monthly Sales Tax Return
<b>Mar 20</b>	February Monthly Sales Tax Return	<b>Oct 20</b>	Third Quarter Sales Tax Return September Monthly Sales Tax Return
<b>Apr 21</b>	First Quarter Sales Tax Return March Monthly Sales Tax Return	<b>Nov 20</b>	October Monthly Sales Tax Return
<b>May 20</b>	April Monthly Sales Tax Return	<b>Dec 22</b>	November Monthly Sales Tax Return