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Dan Hassell takes the oath of office as acting Revenue Secretary and is sworn in by Revenue's Melody Glenn.

GOVERNOR RENDELL TAPS HASSELL TO LEAD REVENUE DEPARTMENT

In mid-December, Governor Edward G. Rendell nominated C. Daniel Hassell to be secretary of the Department of Revenue. Pending Senate confirmation, Hassell serves as acting secretary.

Hassell served for three decades as a senior tax policy analyst in a number of positions within the Department of Revenue and the Pennsylvania Senate. He most recently served as deputy secretary for tax policy for Revenue, where he coordinated department decisions on all aspects of tax policy.

Hassell is an Erie native who earned a Bachelor of Arts from Westminster College and a Master of Science in Public Management and Policy from Carnegie-Mellon University's Heinz School of Urban and Public Affairs.

Hassell and his wife, Ellen, live in suburban Harrisburg.

FAST FACT:

Fifty-eight percent of Pennsylvanians electronically filed their state income taxes last year.

GOVERNOR RENDELL TAKES STEPS TO ASSURE BALANCED BUDGET

Governor Edward G. Rendell said in December that additional spending cuts are needed to keep the current budget in balance, as a result of a continuing decline in state revenues caused by a slow national economic recovery.

Without additional cuts, the administration projects a revenue shortfall of \$450 million when the current budget year ends June 30. That amount would represent 1.5 percent of estimated General Fund revenues. The revenue shortfall through December 2009 is \$254.2 million, or 2 percent, below estimate.

To address the projected shortfall, Governor Rendell directed a freeze of \$170 million, which is a less than one percent reduction in state expenditures. The state will also recoup \$50 million from prior-year unspent funds and will plan to draw \$230 million from a year-end surplus originally projected at \$354 million. That will leave \$124 million to serve as a cushion against further erosion of finances.

"In developing the current budget, we were very conservative in setting our revenue estimates and our spending levels. The wisdom of that course is now apparent, with the national economic recovery too weak to produce improvement in state revenues," Governor Rendell said. "Pennsylvania will continue to restrain spending in response to economic uncertainty."

State spending in the current budget is \$1.9 billion lower than it was in 2008-09. When federal stimulus funds of \$2.6 billion are counted, the \$27.8 billion budget is still \$524 million less than last fiscal year.

During the recent protracted budget debate, proposals surfaced to increase the estimated rate of revenue growth by 0.8 percent, but the administration prudently insisted on assuming no growth. Had the

administration not insisted on being conservative in its revenue estimate, the \$450 million projected shortfall would have been another \$200 million higher.

"When we finalized the budget in October, we were careful not to assume that the economy would climb out of the recession too quickly," Governor Rendell said. "We kept our revenue estimate at last year's levels and we built a modest surplus into our balance sheet to help cover additional shortfalls."

Although the economy was stagnant for most of 2009, some preliminary encouraging signs appeared nationally at the end of November. Retail sales rose more than expected as shoppers headed into the holiday season, a possible sign that consumer spending could be improving. That would be cause for optimism, as the state sales tax is the largest single component of the shortfall. The sales tax (non-motor vehicle) was off by \$181.1 million and personal income tax collections were \$111.7 million less than anticipated in the first six months of the fiscal year. Corporate taxes and some other tax categories were higher than expected.

Pennsylvania's seasonally adjusted unemployment rate was 8.9 percent in December. The state rate has been at or below the national rate for 83 of the past 84 months.

While caution is still necessary, a Pew study of the fiscal status of the states found Pennsylvania among the 10 best in financial condition. Pennsylvania ranked seventh in the nation for fiscal stability, and is the only state in the northeast and the only large industrial state to appear in the top 10. Pennsylvania's revenue decline was only half the national average.

For more information, [click here](#).

TAX PROFESSIONAL E-SERVICES CENTER



Tax professionals are encouraged to use the department's Tax Professional e-Services Center for access to clients' tax information.

Visit the department's [Online Customer Service Center](#) or call 717-787-1392.

TIPS FOR NAVIGATING REVENUE'S NEW WEB SITE

In November, the Department of Revenue launched its new Web site. Accessing forms, instructions and other publications from **Revenue's new Web site** is a bit different than before.

The department offers this guidance to help taxpayers find materials they need:

- Explore the left-navigation to drill-down into tax-specific topics and forms. This will narrow your search to a specific tax type or topic.

For example, to search for an inheritance tax form: Click "Forms and Publications," then "Individuals," then "Inheritance Tax." All 63 inheritance tax forms will be accessible, and the search function will search only that pool of forms.

- Note the "More" link at the bottom of a list of forms, on the right side of the screen. A limited number of forms can be displayed on a page, and the "More" link will provide access to additional pages of forms.
- Note that you can re-sort a list of forms alphabetically by clicking the "Name" link at the top of the list.

The automated e-alerts for press releases and research reports did not carry over when the new Web site went live. To continue receiving e-alerts, simply register an account with the commonwealth by **clicking here**.

Once your account is created, log in to the Revenue Web site and select the subscriptions you would like to receive from the e-alerts tab on the home page.

The department apologizes for any inconvenience the new site format presents, and we thank all our partners for your patience and cooperation in becoming accustomed to the new site.

ELECTRONIC BANKING TRANSACTIONS LIMITED TO FINANCIAL INSTITUTIONS IN U.S.

The federal Office of Foreign Assets Control imposed additional reporting requirements on electronic banking transactions directly involving financial institutions outside the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT) and include both electronic debit (tax payments) and credit (direct deposit of refunds) transactions.

The Department of Revenue does not support these IAT transactions. If a taxpayer's financial institution is outside the territorial jurisdiction of the U.S., he/she must make payment using one of the following methods:

Business Taxpayers

- ACH Credit
- Certified/Cashier's Check (for payments of \$20,000 or more)
- Credit/Debit Card
- Paper Check (for payments under \$20,000)

Individual Taxpayers

- Credit/Debit Card
- Paper Check

Direct deposit of individual tax refunds is not available to taxpayers using financial institutions outside the territorial jurisdiction of the U.S.

Commercial software vendors have been encouraged to inform taxpayers about these banking regulation changes and confirm electronic transactions are not IATs.

NEW YEAR BRINGS CORPORATE TAX CHANGES

As mandated by **Pennsylvania's 2009-10 budget**, several corporate tax changes took effect in January.

- The sales factor used in calculating the corporate net income tax increased from 83 percent to 90 percent for tax years beginning after Dec. 31, 2009.
- The cap on the net operating loss increased to \$3 million or 20 percent for tax years beginning after Dec. 31, 2009.
- The standard deduction used in calculating the capital stock and franchise tax increased from \$150,000 to \$160,000 for tax years beginning after Dec. 31, 2009.

BUSINESS TAX REFORM STILL NEEDED IN PENNSYLVANIA

Governor Edward G. Rendell created the PA Business Tax Reform Commission shortly after taking office, and he has been a strong proponent of all the recommendations that group made in 2004, to preserve and improve a tax climate favorable to businesses in Pennsylvania.

Most recently, further business tax reform came as part of the 2009-10 budget, when the net operating

loss cap and corporate net income tax sales factor weighting were increased.

Below, the recommendations made by the Business Tax Reform Commission are compared to progress made over the last five years since the commission issued its report.

RECOMMENDATION	PROGRESS MADE
Reduce capital stock and franchise tax annually, to elimination.	<i>The rate was 6.99 mills when Gov. Rendell took office; it's now 2.89 mills.</i>
Eliminate annual cap on net operating loss deductions.	<i>Cap on net operating loss was increased to the greater of \$3 million or 15 percent for tax years beginning after 12/31/08, then further increased to the greater of \$3 million or 20 percent for tax years beginning after 12/31/09.</i>
Change corporate net income tax sales factor weighting to 100 percent.	<i>The sales factor increased from 70 to 83 percent for tax years beginning after 12/31/08, then further increased to 90 percent for tax years beginning after 12/31/09.</i>
Reform PA's tax appeals process.	<i>Act 119 of 2006 changed settlements to assessments; required assessments more than \$300 to be sent via certified mail; and instituted a uniform 90-day appeal period for most taxes.</i>
Reduce corporate net income tax from 9.99 percent to 7.9 percent.	<i>No action taken.</i>
Close tax loopholes by implementing mandatory unitary combined reporting.	

COMMONWEALTH COURT AFFIRMS DEPARTMENT'S DENIAL OF PARTNERSHIP LOSS

The Commonwealth Court of Pennsylvania recently affirmed the Department of Revenue's denial of a partnership-related loss in *Hvizdak v. Commonwealth*. The Commonwealth Court agreed with the department's position that the transaction generating the loss was not a transaction entered into for profit, and that the transaction lacked economic substance. On these grounds, the court agreed the department was correct in denying taxpayer's loss claimed for Pennsylvania personal income tax purposes.

In *Hvizdak*, the taxpayer claimed a \$21.8 million personal income tax loss related to a partnership investment. The taxpayer had entered into a settlement agreement with the Internal Revenue Service, in which the taxpayer conceded the \$21.8 million loss should be disallowed for federal income tax purposes.

The taxpayer further conceded in the IRS settlement agreement that the transaction was a "Notice 2002-50

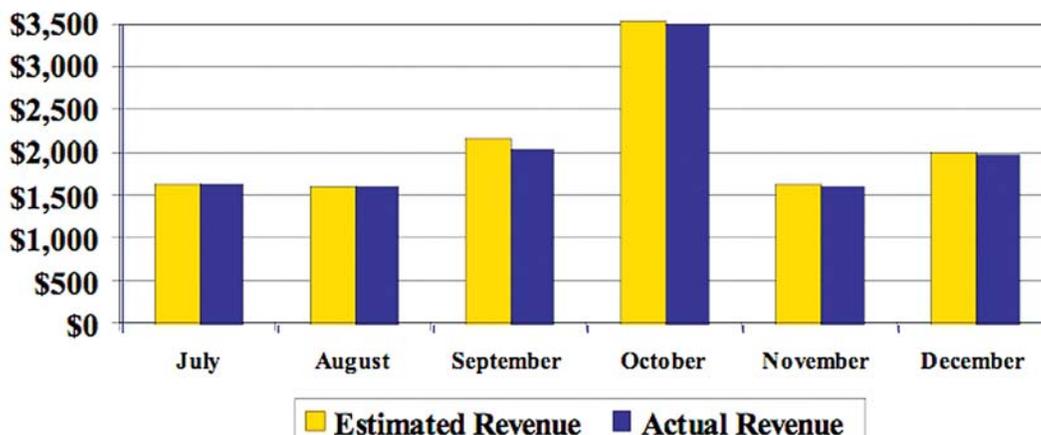
transaction." Generally speaking, a Notice 2002-50 transaction is a transaction that lacks a sufficient likelihood of profit apart from tax savings and that lacks practical economic effects aside from the creation of tax losses.

A personal income tax loss is allowable only with respect to a transaction or activity entered into with profit as the primary motive; mere profit potential is insufficient. In addition, a transaction or activity must have substantial economic substance aside from the creation of tax losses. Because the partnership-related transaction at issue in *Hvizdak* failed to satisfy these requirements, the department appropriately denied the taxpayer's loss.

The taxpayer recently filed Exceptions to the Commonwealth Court's decision.

2009-10 GENERAL FUND REVENUES ESTIMATED VERSUS ACTUAL COLLECTIONS (IN MILLIONS)

In December, monthly collections were \$37.2 million lower than expected. So far this fiscal year, General Fund collections total \$12.4 billion, which is \$252 million, or 2 percent, below estimate.



BUSINESSES ON PENNSYLVANIA'S TAX DELINQUENT LIST NOW OWE \$8 MILLION; 32 FIRMS ADDED TO LIST IN DECEMBER

The 244 businesses on the Pennsylvania Department of Revenue's tax delinquent list owe the state more than \$8 million.

"These businesses collected taxes from their customers and employees but failed to send the money to the commonwealth," acting Revenue Secretary C. Daniel Hassell said. "I encourage taxpayers to visit the department's Web site — www.revenue.state.pa.us — to see the list of delinquent businesses."

Thirty-two new delinquent taxpayers were added to the list in December, including: Allegheny Answering Services, Pittsburgh (\$117,120.38); Petz Unlimited Inc., Mechanicsburg, Cumberland County (\$17,381.60); Urology Group Inc., Bala Cynwyd, Montgomery County (\$33,980.60); Edwin C. Hill dba Hills Auto Repair, Altoona, Blair County (\$7,832.51); Energetics Mechanical Inc., Easton, Northampton County (\$8,977.58); and EMS Management Systems Inc., Kingston, Luzerne County (\$38,009.86).

The list includes businesses that owe sales and/or employer withholding taxes. Since the list debuted in April 2006, 509 of the 753 businesses, or 67.6 percent, that appeared on the list have been removed because they paid taxes in full, committed to deferred payment plans or went out of business.

Before being listed on the Web site, businesses and individuals are contacted by the department and given a final chance to make payment arrangements.

The prospect of appearing on the list has helped convince delinquent taxpayers to pay \$110.4 million and enter into deferred payment plans for an additional \$12.4 million in previously unpaid taxes.

Many states have found that public identification of tax delinquents can be a successful tax collection incentive. At least 23 other states, including Maryland, New Jersey and Virginia, use Internet lists to help collect unpaid taxes.

Information on the Web site is public as a result of liens filed by the Revenue Department. Each lien is recorded in the county prothonotary's office where the person lives or does business. The amounts listed on the Web site represent the original liens. The current amount of tax due may differ from the amount listed on the site because of partial payments and/or the accrual of additional interest since the tax lien was filed.

Delinquent taxpayers who appear on the list should contact the Revenue Department at the phone number listed on the letter they received or call the nearest Revenue district office to make payment arrangements. The Web site is updated monthly and delinquent taxpayers who resolve their tax liabilities are removed from the site each month.

The complete tax delinquent list is available at www.revenue.state.pa.us, under the "Hot Topics" tab on the home page.

WEB SITE OFFERS EMERGENCY PREPARATION TIPS



Though knowing when a disaster will occur is sometimes hard to predict, knowing what to do when one occurs can minimize the loss of property, life and community resources.

Pennsylvania's ReadyPA campaign provides the tools and resources needed to minimize the risk from such emergencies by explaining three important steps: Be Informed, Be Prepared and Be Involved.

Please visit www.ReadyPA.org or call 1-888-9-READY-PA for important information on how to protect yourself and others, such as what to include in a preparedness kit and how to formulate a family emergency plan.

AN INTRODUCTION TO THE 2010 CENSUS

Counting Everyone Once — and Only Once — and In the Right Place

The foundation of our American democracy is dependent on fair and equitable representation in Congress. In order to achieve an accurate assessment of the number and location of the people living within the nation's borders, the U.S. Constitution mandates a census of the population every 10 years.

The census population totals determine which states gain or lose representation in Congress. It also determines the amount of state and federal funding communities receive over the course of the decade. 2010 Census data will directly affect how more than \$4 trillion is allocated to local, state and tribal governments over the next 10 years. In order for this funding allocation to be accomplished fairly and accurately, the goal of the decennial census is to count everybody, count them only once, and count them in the right place. The facts gathered in the census also help shape decisions for the rest of the decade about public health, neighborhood improvements, transportation, education, senior services and much more.

Reaching an Increasingly Diverse Population

The goal of the 2010 Census is to count all residents living in the United States on April 1, 2010. The U.S. Census Bureau does not ask about the legal status of respondents in any of its surveys and census programs. To help ensure the nation's increasingly diverse population can answer the questionnaire accurately and completely, about 13 million bilingual Spanish/English forms will be mailed to housing units in neighborhoods identified as requiring high levels of Spanish assistance. Additionally, questionnaires in

Spanish, Chinese (Simplified), Korean, Vietnamese and Russian as well as language guides in 59 languages will be available on request.

Recruiting Census Workers

There are an estimated 310 million people residing in the United States. Counting each person is one of the largest operations the federal government undertakes. For example, the Census Bureau will recruit nearly 3.8 million applicants for 2010 Census field operations. Of these applicants, the Census Bureau will hire about 1.4 million temporary employees. Some of these employees will be using GPS-equipped hand-held computers to update maps and ensure there is an accurate address list for the mailing of the census questionnaires.

10 Questions, 10 Minutes to Complete

With one of the shortest questionnaires in history, the 2010 Census asks for name, gender, age, race, ethnicity, relationship, and whether you own or rent your home. It takes only about 10 minutes for the average household to complete. Questions about how we live as a nation, our diversity, education, housing, jobs and more are now covered in the American Community Survey, which is conducted every year throughout the decade and replaces the Census 2000 long-form questionnaire.

Responses to the 2010 Census questionnaire are required by law. All responses are used for statistical purposes only, and all are strictly confidential.

For more information, visit the 2010 Census Web site at www.census.gov/2010.

EMPLOYERS ENCOURAGED TO EDUCATE STAFF ABOUT NOVEL H1N1 FLU

As you may be aware, the H1N1 flu virus has been spreading across Pennsylvania. The Pennsylvania Department of Health is asking all businesses to encourage their staffs to help prevent the spread of H1N1.

In these uncertain times, many employees are going to work sick so they don't have to take time off. However, the Centers for Disease Control and Prevention recommend that individuals stay home until 24 hours after a fever goes away naturally (without the use of fever-reducing medications), to avoid infecting others. The impact on your business could be devastating if co-workers come to work sick and spread the flu.

Please urge your staff to stay home if they have flu-like symptoms such as fever; coughing and/or sore throat; runny or stuffy nose; headaches and/or body aches; chills; fatigue; and in some instances vomiting and/or diarrhea. Also consider putting

contingency plans in place to allow employees to work from home if they are sick or caring for loved ones with the virus.

In addition, the Department of Health encourages all businesses to provide hand sanitizer in common areas throughout offices, such as break rooms, lobbies and cafeterias. These will help encourage employees to sanitize their hands frequently throughout the day.

Additional materials that show how to prevent the spread of H1N1 and offer insight on what do if your employees become sick are available free of charge **from this link**.

For the latest information on the H1N1 flu virus, including how to locate the vaccine, visit **www.H1N1inPA.com**.

H1N1 is a serious threat. Your participation in preventing its spread is appreciated.

TAX AMNESTY GUIDELINES PUBLISHED IN PA BULLETIN

Guidelines for the department's upcoming Tax Amnesty program, which will run from April 26 to June 18, were published in **the PA Bulletin** on Dec. 5, 2009.

More information about Pennsylvania's Tax Amnesty program will be available in the coming months and will be added to the **Tax Amnesty web page**, available under the Hot Topics link from the Revenue home page, **www.revenue.state.pa.us**.

REVENUE'S PITTSBURGH OFFICE RELOCATION COMPLETE

The relocation of Revenue's district offices in Pittsburgh is now complete. The department's Enforcement Unit is now located in Room 310 at 11 Stanwix St., in Pittsburgh. The Tax Assistance and Recovery Units are now at Room 420 of the Chamber of Commerce Building, 411 Seventh Ave., Pittsburgh.

The taxpayer service phone number is expected to remain 412-565-7540, while the Enforcement Unit can be reached at 412-565-5253.



2010 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 15	December Monthly Cigarette Stamping Agent (CSA) Cigarette Tax Dealer Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	June 21	Unstampable Little Cigar Return
Jan. 29	Floor tax on inventories of previously-stamped cigarette packs for the difference of the tax	July 15	June Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb. 16	January Monthly CSA Cigarette Tax Dealer Consignment Payment	July 20	Unstampable Little Cigar Return
Feb. 22	Unstampable Little Cigar Return	Aug. 16	July Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb. 28	Cigarette Dealer Licenses expire	Aug. 20	Unstampable Little Cigar Return
Mar. 15	February Monthly CSA Cigarette Tax Dealer Consignment Payment	Sept. 15	August Monthly CSA Cigarette Tax Dealer Consignment Payment
Mar. 22	Unstampable Little Cigar Return	Sept. 20	Unstampable Little Cigar Return
Apr. 15	March Monthly CSA Cigarette Tax Dealer Consignment Payment	Oct. 15	September Monthly CSA Cigarette Tax Dealer Consignment Payment
Apr. 20	Unstampable Little Cigar Return	Oct. 20	Unstampable Little Cigar Return
May 17	April Monthly CSA Cigarette Tax Dealer Consignment Payment	Nov. 15	October Monthly CSA Cigarette Tax Dealer Consignment Payment
May 20	Unstampable Little Cigar Return	Nov. 22	Unstampable Little Cigar Return
June 15	May Monthly CSA Cigarette Tax Dealer Consignment Payment	Dec. 15	November Monthly CSA Cigarette Tax Dealer Consignment Payment
		Dec. 20	Unstampable Little Cigar Return

CORPORATION TAXES

Jan. 15	Annual Capital Stock/Foreign Franchise, Corporate Net Income (CNI), Mutual Thrift and Ag Co-Op Corporation Tax Reports for tax year ending Sept. 30 Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Jan. 31, Apr. 30, July 31 and Oct. 31* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Sept. 30 of the prior year and the tax year ending Mar. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	Gross Premiums Estimated Prepayment Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Mar. 31, June 30, Sept. 30 and Dec. 31* Utilities Gross Receipts Tax Annual Report Transportation Gross Receipts Tax Annual Report Managed Care Organization Gross Receipts Tax Report Utilities Gross Receipts Tax Prepayment Transportation Gross Receipts Tax Prepayment	
Feb. 1	Surplus Lines Gross Premiums Tax Report	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Nov. 30 of the prior year and the tax year ending May 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	
Feb. 16	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Oct. 31 Private Bankers Annual Gross Receipts Tax Report Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Feb. 28, May 31, Aug. 31 and Nov. 30* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Oct. 31 of the prior year and the tax year ending Apr. 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	Apr. 1	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report
Mar. 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Nov. 30 Bank Shares Tax Annual Report	Apr. 15	Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer** Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31 Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Apr. 30, July 31, Oct. 31 and Jan. 31* Gross Premiums Annual Tax Report

Continued on Page 10



Continued from page 9. *Corporation Taxes*

	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Dec. 31 of the prior year and the tax year ending June 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Apr. 30 of the current year and the tax year ending Oct. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
May 3	PURTA Annual Report previous year and Tentative Prepayment current year	Sept. 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
May 17	Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 28*		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Sept. 30, Dec. 31, Mar. 31 and June 30*
	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Jan. 31		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending May 31 of the current year and the tax year ending Nov. 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Jan. 31 of the current year and the tax year ending July 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	Oct. 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30
	Managed Care Organization Gross Receipts Tax Prepayment		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Oct. 31, Jan. 31, Apr. 30 and July 31*
June 1	Domestic and Foreign Marine Annual Tax Report		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending June 30 of the current year and tax year ending Dec. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
June 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 28	Nov. 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31
	Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending June 30, Sept. 30, Dec. 31 and Mar. 31*		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Nov. 30, Feb. 28, May 31 and Aug. 31*
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Feb. 28 of the current year and the tax year ending Aug. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending July 31 of the current year and tax year ending Jan. 31 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)
July 1	Electric Co-Op Annual Tax Report for previous year	Dec. 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 31
July 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Mar. 31		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Dec. 31, Mar. 31, June 30 and Sept. 30*
	Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending July 31, Oct. 31, Jan. 31 and Apr. 30*		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Aug. 31 of the current year and tax year ending Feb. 28 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Mar. 31 of the current year and the tax year ending Sept. 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)		
Aug. 16	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Apr. 30		
	Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Aug. 31, Nov. 30, Feb. 28 and May 31*		

*Estimated tax payments of Capital Stock/Foreign Franchise, CNI and Mutual Thrift taxes for taxpayers electing to pay in installments are due on or before the 15th day of the third, sixth, ninth and 12th months following the close of the immediately prior tax year.

**Date represents a year ending on Dec. 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 personal income tax 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 insurance was procured, continued or renewed.



EMPLOYER WITHHOLDING

Jan. 6	2009 Semimonthly Employer Withholding Deposit
Jan. 21	Semimonthly Employer Withholding Deposit
Jan. 31	All 2009 W-2 Forms and Transmittal
Feb. 1	2009 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2009 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
	December 2009 Monthly Employer Withholding Deposit
Feb. 3	Semimonthly Employer Withholding Deposit
Feb. 16	January Monthly Employer Withholding Deposit
Feb. 18	Semimonthly Employer Withholding Deposit
Mar. 3	Semimonthly Employer Withholding Deposit
Mar. 15	February Monthly Employer Withholding Deposit
Mar. 18	Semimonthly Employer Withholding Deposit
Apr. 5	Semimonthly Employer Withholding Deposit
Apr. 15	March Monthly Employer Withholding Deposit
Apr. 20	Semimonthly Employer Withholding Deposit
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return
May 5	Semimonthly Employer Withholding Deposit
May 17	April Monthly Employer Withholding Deposit
May 19	Semimonthly Employer Withholding Deposit
June 1	Semiweekly Employer Withholding deposit requirement effective for employers with annual withholding \$20,000 or more*

June 3	Semimonthly Employer Withholding Deposit
June 15	May Monthly Employer Withholding Deposit
June 18	Semimonthly Employer Withholding Deposit**
July 6	Semimonthly Employer Withholding Deposit**
July 15	June Monthly Employer Withholding Deposit
July 20	Semimonthly Employer Withholding Deposit**
Aug. 2	Quarterly Employer Deposit Statement and W-3 Return
Aug. 4	Semimonthly Employer Withholding Deposit**
Aug. 16	July Monthly Employer Withholding Deposit
Aug. 18	Semimonthly Employer Withholding Deposit**
Sept. 3	Semimonthly Employer Withholding Deposit**
Sept. 15	August Monthly Employer Withholding Deposit
Sept. 20	Semimonthly Employer Withholding Deposit**
Oct. 5	Semimonthly Employer Withholding Deposit**
Oct. 15	September Monthly Employer Withholding Deposit
Oct. 20	Semimonthly Employer Withholding Deposit**
Nov. 1	Quarterly Employer Deposit Statement and W-3 Return
Nov. 3	Semimonthly Employer Withholding Deposit**
Nov. 15	October Monthly Employer Withholding Deposit
Nov. 18	Semimonthly Employer Withholding Deposit**
Dec. 3	Semimonthly Employer Withholding Deposit**
Dec. 15	November Monthly Employer Withholding Deposit
Dec. 20	Semimonthly Employer Withholding Deposit**

*Date represents change in definition for semimonthly depositors (defined from June 1 forward as employers with annual withholding greater than or equal to \$4,000 but less than \$20,000).

**Semiweekly employer withholding deposit requirement effective for employers with annual withholding greater than or equal to \$20,000. Such employers are required to make withholding deposits on the Wednesday following payday for Wednesday, Thursday and Friday paydays; and on the Friday following payday for Saturday, Sunday, Monday and Tuesday paydays. For all employer withholding due dates, review REV-1716, available at www.revenue.state.pa.us

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Feb. 1	2009 Fourth Quarter IFTA Tax Report
Feb. 28	Grace Period ends for 2009 Decals for IFTA Carriers
Mar. 1	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed
April 30	2010 First Quarter IFTA Tax Report

Aug. 2	2010 Second Quarter IFTA Tax Report
Nov. 1	2010 Third Quarter IFTA Tax Report
Dec. 1	First Day to Display 2011 IFTA Decals
Dec. 31	IFTA Decals Expire Except for Grace Period

LIQUID FUELS AND FUELS TAX

Jan. 20	December 2009 Monthly Liquid Fuels and Fuels Tax Report
Feb. 22	January Monthly Liquid Fuels and Fuels Tax Report
Mar. 22	February Monthly Liquid Fuels and Fuels Tax Report
Apr. 20	March Monthly Liquid Fuels and Fuel Tax Report

May 20	April Monthly Liquid Fuels and Fuels Tax Report
May 31	Liquid Fuels and Fuels Tax Distributor Permits expire
June 21	May Monthly Liquid Fuels and Fuels Tax Report
July 20	June Monthly Liquid Fuels and Fuels Tax Report

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Continued from page 11. Liquid Fuels and Fuels Tax

- Aug. 20** July Monthly Liquid Fuels and Fuels Tax Report

- Sept. 20** August Monthly Liquid Fuels and Fuels Tax Report

- Oct. 20** September Monthly Liquid Fuels and Fuels Tax Report

- Nov. 22** October Monthly Liquid Fuels and Fuels Tax Report

- Dec. 20** November Monthly Liquid Fuels Tax Report

MALT BEVERAGE TAX

- Jan. 15** December 2009 Malt Beverage Return

- Feb. 16** January Malt Beverage Return

- Mar. 15** February Malt Beverage Return

- Apr. 15** March Malt Beverage Return

- May 17** April Malt Beverage Return

- June 15** May Malt Beverage Return

- July 15** June Malt Beverage Return

- Aug. 16** July Malt Beverage Return

- Sept. 15** August Malt Beverage Return

- Oct. 15** September Malt Beverage Return

- Nov. 15** October Malt Beverage Return

- Dec. 15** November Malt Beverage Return

MOTOR CARRIERS ROAD TAX

- Feb. 28** Grace Period ends for 2009 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

PERSONAL INCOME TAX

- Jan. 14** First day to file 2009 PA Income Tax Returns using TeleFile and pa.direct.file

- Jan. 15** First day to file 2009 PA Income Tax Returns using Fed/State e-file

- Jan. 15** Final 2009 Estimated Personal Income Tax Declaration and Payment
Fourth 2009 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*

- Mar. 2** 1099R Information Returns for Early Distributions

- Apr. 15** 2009 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns
Annual 2009 Personal Income Tax Approved Extension to File
Annual 2009 Fiduciary Income Tax Returns
Annual 2009 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
First 2010 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
First 2010 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

- June 15** Second 2010 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

- July 15** Second 2010 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

- Sept. 15** Third 2010 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Annual 2009 Fiduciary Income Tax Returns with five-month extension
Annual 2009 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*

- Oct. 15** 2009 Annual Personal Income Tax Return with six-month extension
Last Day to file 2009 PA Income Tax Returns using TeleFile, pa.direct.file and Fed/State e-file
Third 2010 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

**Date represents a year ending on Dec. 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 personal income tax 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** 2009 Fourth Quarter PTA Return

- Apr. 20** First Quarter PTA Return

- July 20** Second 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 Certificates expire

May 31 Small Games of Chance Distributor Licenses expire

SALES TAX (STATE AND LOCAL)

Jan. 20 Transient Vendor Certificates expire
2009 December Monthly Sales Tax Return
2009 Fourth Quarter Sales Tax Return

Jan. 31 Promoter Certificates expire

Feb. 22 January Monthly Sales Tax Return
2009 Semiannual Sales Tax Return

Mar. 22 February Monthly Sales Tax Return

Apr. 20 First Quarter Sales Tax Return
March Monthly Sales Tax Return

May 20 April Monthly Sales Tax Return

June 21 May Monthly Sales Tax Return

July 20 Second Quarter Sales Tax Return
June Monthly Sales Tax Return

Aug. 20 July Monthly Sales Tax Return
Semiannual Sales Tax Return

Sept. 20 August Monthly Sales Tax Return

Oct. 20 Third Quarter Sales Tax Return
September Monthly Sales Tax Return

Nov. 22 October Monthly Sales Tax Return

Dec. 20 November Monthly Sales Tax Return

VEHICLE RENTAL TAX

Jan. 20 2009 Fourth Quarter Vehicle Rental Tax Return

Feb. 15 2009 Vehicle Rental Tax Reconciliation

Apr. 20 First Quarter Vehicle Rental Tax Return

July 20 Second Quarter Vehicle Rental Tax Return

Oct. 20 Third Quarter Vehicle Rental Tax Return

PA TAX AMNESTY PROGRAM

Apr. 26 PA Tax Amnesty program Starts

June 18 PA Tax Amnesty program Ends