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REVENUE DEPARTMENT CLARIFIES EXISTING SALES TAX NEXUS TO REMOTE SELLERS

On Dec.1, 2011, the Department of Revenue issued a Tax Bulletin to explain existing sales tax nexus law for remote sellers, clarifying the law and the department's authority to require e-commerce and other out-of state sellers with physical presence in Pennsylvania to collect sales tax.

"There have been many questions about when businesses are required to collect sales tax, and this bulletin spells out the law for remote sellers so they better understand how to comply," said Revenue Secretary Dan Meuser. "It's simply a matter of fairness under the existing law, and it's essential that both e-commerce retailers with nexus and brick-and-mortar stores in Pennsylvania, many of which are small businesses employing thousands of Pennsylvanians with retail jobs, are treated equally."

Sales and Use Tax Bulletin 2011-01 relies on in-state activity to establish nexus, as required by the U.S. Constitution, and provides examples of in-state activity sufficient to require sales tax registration and collection.

The Tax Reform Code nexus language has been in place for many years, but because taxpayers may not be familiar with it, the bulletin is being issued as a clarification of existing law.

This effort to address with retailers sales tax collection requirements coincides with a consumer-based approach to simplify use tax reporting and payment. Beginning in January 2012, individuals will be able to self-report use tax on the Pennsylvania personal income tax return.

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FAST FACT:

The Bureau of Audits is now considering penalty abatement for eligible taxpayers who received audit engagement letters on or after Dec. 1, 2011.

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Companies whose business activities establish nexus in Pennsylvania must become licensed to collect sales tax as soon as possible, but no later than Sept. 1.

Companies with Pennsylvania nexus that fail to begin collecting sales tax as required by law may be pursued by a variety of escalating enforcement options over time, including assessment, audit, lien and/or referral of the case to a collection agency or the Office of Attorney General.

In cases where companies with nexus blatantly disregard the Tax Bulletin and their obligations to begin collecting sales tax, the department has the statutory authority to look back at least three years for audit and assessment purposes.

Companies with legal questions regarding establishment of nexus are encouraged to call the department's Office of Chief Counsel at 717-787-1382 or email RA-nexus@pa.gov. Companies with questions regarding sales tax registration, collection and reporting requirements are encouraged to call Taxpayer Service and Information Center at 717-787-1064.

TAX PROFESSIONAL E-SERVICES CENTER

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

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



USE TAX LINE NOW ON PA-40

In an effort to raise awareness about use tax obligations and encourage voluntary compliance with use tax law, beginning with tax year 2011, the department is simplifying the use tax reporting and payment process by adding a use tax line (Line 25) to the 2011 PA-40 Pennsylvania Personal Income Tax Return. Taxpayers may now easily report and pay use tax annually using padirectfile, Fed/State e-File or the paper PA-40.

When sales tax is not collected by a seller on a taxable item or service, it becomes the purchaser's responsibility—by law—to report and remit use tax.

"It's a matter of fairness," Revenue Secretary Dan Meuser said. "Pennsylvania businesses – those who employ our residents, pay state and local taxes and support our communities – are put at a 6 or 7 or 8 percent competitive disadvantage against out-of-state businesses when sales or use tax is not paid on taxable items purchased online."

Purchases made over the Internet, through toll-free numbers, from mail-order catalogs and from out-of-state locations are examples of purchases subject to use tax when sales tax is not paid. The tax rate is the same as the sales tax, 6 percent state plus 1 percent local tax for items purchased in, delivered to or used in Allegheny County, or 2 percent local tax in Philadelphia.

As the popularity of Internet and mail-order shopping grows among Pennsylvania residents, individual consumers' use tax compliance will facilitate fair and equitable tax collection and level the playing field among e-commerce retailers and Pennsylvania's brick-and-mortar stores.

For more information about use tax, including resources for determining when use tax is due and instructions for remitting the tax, please visit www.revenue.state.pa.us/usetax.

PENNSYLVANIA'S ELECTRONIC INCOME TAX FILING SYSTEMS NOW AVAILABLE

Pennsylvania residents who file personal income tax returns may now file electronically for the 2011 tax year.

Nearly 70 percent – or about 4.4 million – of the 6.1 million personal income tax returns received by the department in 2011 were filed electronically. In addition to being more convenient for taxpayers, so-called “e-filing” saves the department about \$3.48 per return in processing costs.

Electronic filing also offers advantages to taxpayers not available to those filing by paper, such as error-reducing automatic calculators, instant confirmation of successful filing, faster refund processing and direct deposit options.

The department offers two, free electronic tax-filing options: Telefile (1-888-4PAFILE) and padirectfile, available through www.revenue.state.pa.us.

The Fed/State e-file service, available through tax preparers and authorized computer software, allows state and federal returns to be filed together or separately.

Taxpayers have until midnight, Tuesday, April 17, to file income tax returns. The traditional April 15 tax filing deadline was extended this year to remain consistent with the Internal Revenue Service's April 17 deadline.

If a taxpayer filed a return last year, he or she may file by phone with TeleFile by simply providing a Social Security number and five-digit ZIP Code. To file using padirectfile, each taxpayer will need to provide a Social

Security number and one of the following: 2010 or 2009 tax liability; PA driver's license or identification number; or a registered e-signature account with the department.

The Department of Revenue's electronic filing systems are secure and protected with the industry standard for online banking and trading, 128-bit secure socket layer encryption.

Through www.revenue.state.pa.us, taxpayers can file returns using padirectfile, make payments (including estimated payments), check the status of returns and refunds, update information, pay taxes by credit/debit card, access online customer service, review answers to commonly asked questions and download tax forms.

The three primary state tax forms are the PA-40 Income Tax Booklet, the Fast File Booklet and the payment voucher letter. The limited number of state tax forms mailed by the department should have arrived in taxpayers' mailboxes earlier this month.

The department reminds all taxpayers who received more than \$33 in total gross taxable income in 2011 that they are obligated to file Pennsylvania personal income tax returns by April 17.

Tax forms are available online at www.revenue.state.pa.us and by calling, toll-free, 1-800-362-2050. Tax help is available by calling 717-787-8201, from 7:30 a.m. to 5 p.m., Monday through Friday.

PA-41 REVAMPED AND AVAILABLE ONLINE-ONLY BEGINNING WITH TAX YEAR 2011

Beginning with tax year 2011, the PA-41 Pennsylvania Fiduciary Income Tax Return Booklet, which contains the PA-41 forms and schedules, will no longer be printed or mailed. Rather, instructions for the PA-41 return and all accompanying schedules and forms have been organized into separate documents available on the department's website, www.revenue.state.pa.us, under Forms and Publications for individuals.

Additionally, revised instruction documents have been improved to include definitions of fiduciary terms and more detailed guidance regarding filing requirements.

Other changes to the PA-41 for tax year 2011 include the following:

- PA-41 Schedule A/B/J has been replaced by separate schedules A, B and J.
- PA-41 Schedule DD/D has been replaced by separate schedules DD and D.
- A short-year return oval was added to PA-41 Schedules RK-1 and NRK-1. Starting with tax year 2011, the estate or trust must indicate if the return is a short-year return and include a beginning and ending tax period date.
- A new schedule, PA-41X, was added for tax year 2011. Estates and trusts must complete and file Schedule PA-41X when amending a PA-41, Fiduciary Income Tax Return.

1099-G FORMS AVAILABLE ONLINE

The 2011 tax year is the last year the Department of Revenue will mail Form 1099-G, Statement for Recipients of State Income Tax Refunds.

Taxpayers and practitioners can now access Forms 1099-G via the Personal Income Tax e-Services Center. To access Form 1099-G electronically, a taxpayer must first register for an e-signature account by establishing a user ID and password.

Form 1099-G is a federal form the Internal Revenue Service requires be provided to taxpayers to remind them of Pennsylvania income tax refunds or credits received the previous year.

The 1099-G will affect the filing of a taxpayer's federal income tax return if he or she itemized deductions the prior year and claimed state income tax paid as a deduction. In such case, the taxpayer will need to use the 1099-G in filing the federal income tax return for the subsequent year.

The state will continue to mail paper Forms 1099-INT, Interest Income, to individuals who received during the tax year interest paid on tax refunds or interest paid in connection with unclaimed property claims. Form 1099-INT statements are not available online.

For more information on Form 1099-G, visit the Revenue website at www.revenue.state.pa.us.

To ask questions about where to report this credit or refund on a federal tax return, please call the IRS at 1-800-829-1040.

BUREAU OF AUDITS BEGINS OFFERING PENALTY ABATEMENT

Taxpayers who cooperate with the Department of Revenue throughout the audit process and meet the same standards used by the Board of Appeals for penalty abatement will now have the opportunity to have penalty abated at the audit level. This new process is designed to provide a faster, more efficient method of abating penalty, saving eligible taxpayers the time and expense associated with filing an appeal at the assessment phase.

The Bureau of Audits will consider penalty abatement for eligible taxpayers who received audit engagement letters on or after Dec. 1, 2011. Individuals and businesses meeting the established standards will receive a penalty petition form from Audit staff near the conclusion of the audit.

The new penalty abatement procedures at the audit level will in no way limit or reduce a taxpayer's right to appeal an audit assessment.

AMENDED PERSONAL INCOME TAX RETURNS SEEKING REFUND NOW ACCEPTED IF FILED WITHIN THREE YEARS OF EXTENDED DUE DATES

In response to input from the tax practitioner community, the department is now considering amended Pennsylvania personal income tax returns filed for the purpose of seeking tax refunds, so long as they are filed within three years of the original or extended due dates. Previously, only amended returns filed by the original due dates were considered.

Since returns and publications for tax year 2011 have already been produced, this change is not reflected in existing tax forms and instructions. Regardless, the change is effective immediately, and the department will work to update tax forms to reflect the change in future tax years.

Filing an amended return to seek a personal income tax refund is appropriate in situations where a taxpayer is simply correcting a routine error, and when the three-

year deadline for filing the amended return is not imminent. Additionally, filing an amended return does not stop the statute of limitations for filing tax refund petitions. If an amended return seeking a refund is denied or not acted upon by the department, a petition for a refund will only be considered by the Board of Appeals so long as it is filed within three years of the payment due date.

To pursue a personal income tax refund near the end of the three-year period from the payment due date or in a more complex scenario – any involving complicated factual, legal or policy issues that may require further documentation – taxpayers are encouraged to timely file a petition for refund with the Board of Appeals. A petition for refund must be filed within three years of the date the tax was paid, in order to be considered.

TAX PRACTITIONERS ENCOURAGED TO USE E-HOTLINE FOR 2012 TAX SEASON

The Department of Revenue encourages tax practitioners to utilize its dedicated email system for practitioners' tax-related questions and information. This secure communication channel allows Department of Revenue agents to address electronically submitted inquiries in a more timely and efficient manner.

Using the secure e-hotline, tax practitioners can submit questions without the risk of compromising taxpayer confidentiality.

The e-hotline is accessible through the Online Customer Service Center at www.revenue.state.pa.us. Practitioners simply need to select "Submit a Question" and register for an account to access the system. Once registered, correspondence can be submitted securely by returning to the "Submit a Question" tab, then selecting "Tax Practitioners" from the bottom of the "Tax Category" drop-down menu appearing at the top of the message window.

REMINDER: DEPARTMENT DISCONTINUES MAILING OF CORPORATE TAX COUPONS

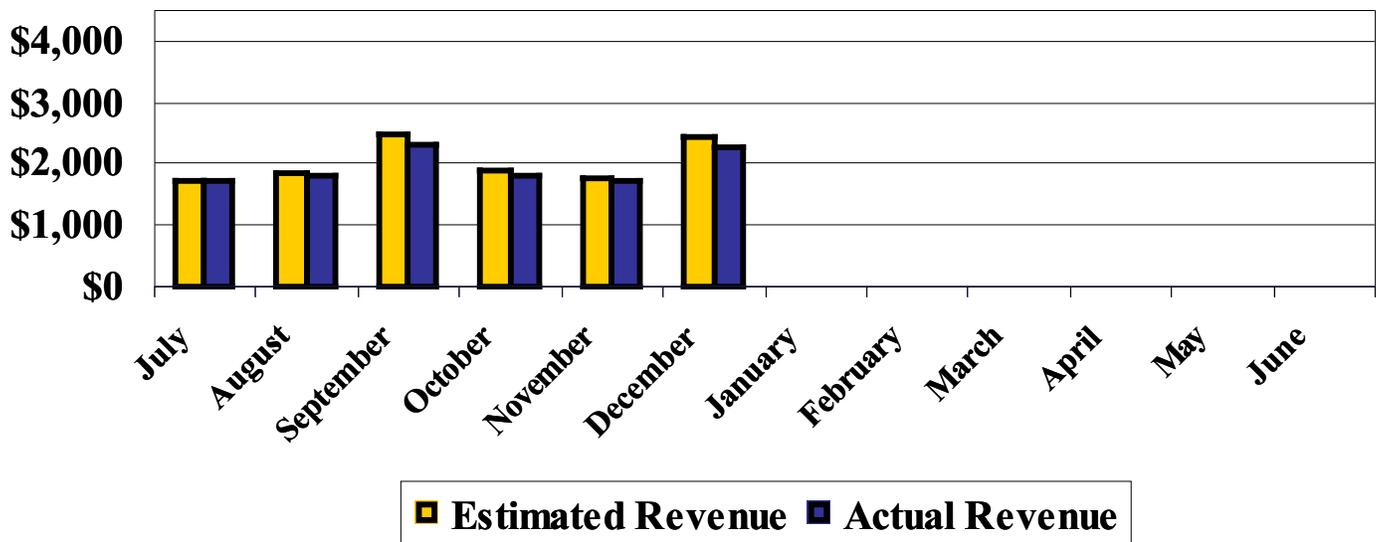
The Department of Revenue is no longer mailing REV-857-I coupon packets or specialty tax coupons, forms and instructions. Elimination of these forms and coupons will result in significant cost savings for the commonwealth.

Coupons and forms are still available by visiting www.revenue.state.pa.us or calling the department's 24-hour, toll-free Forms Ordering Service at 1-800-362-2050.

Regarding specialty tax coupons, beginning tax year 2011, the department will provide only one coupon (REV-426) for requesting a specialty tax filing extension and one coupon (REV-423) for making specialty tax estimated payments.

2011-2012 General Fund Revenues *Estimated versus Actual Revenue Collections (in millions)*

Fiscal year 2011-2012 collections through December total \$11.6 billion, which is \$486.8 million, or 4 percent, below estimate.



DRILLING EQUIPMENT AND SALES TAX EXCLUSIONS CLARIFIED

The commonwealth’s sales and use tax laws provide an exclusion from sales and use tax for tangible personal property and services directly and predominately used in a mining operation. Department of Revenue regulations (Title 61, Section 32.35) govern the scope of this exclusion.

Extracting natural gas qualifies as mining for sales and use tax purposes. Property such as drilling equipment is considered directly used in a natural gas extraction operation.

The mining exclusion, like all business exclusions (manufacturing, processing, public utility operations, etc.), is a limited exclusion. Section 201(k)(8)(A) of the Tax Reform Code of 1971 provides that the exclusion may only be claimed by a purchaser who uses or consumes the property directly in a mining operation.

The purchase of otherwise sales-tax-exempt mining equipment is taxable if purchased by an entity that does not use or consume the equipment in a mining operation. For example, otherwise tax-exempt drilling equipment would be taxable if purchased by a party who then gives the equipment to a business engaged in the extraction of natural gas. Other exclusions, such as the resale exclusion, may apply to the purchase of the mining equipment if the purchaser is reselling or leasing that equipment to another for adequate consideration.

To the extent tax has not been paid on purchases of mining equipment not qualifying for the tax exclusion, tax should be remitted. Department of Revenue auditors will be reviewing such transactions and will assess sales or use tax when it was not properly paid.



2012 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2011 PACT Act Report	Unstampable Little Cigar Tax Return
Jan. 13	Cigarette Dealer License Renewals	July 10 June PACT Act Report
Jan. 17	2011 Cigarette Stamping Agent (CSA) Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	July 16 June CSA Consignment Payment
Jan. 20	2011 CSA Report of Cigarettes and Cigarette Tax Stamps 2011 Unstampable Little Cigar Tax Return	July 20 June CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return
Feb. 10	January PACT Act Report	Aug. 10 July PACT Act Report
Feb. 15	January CSA Consignment Payment	Aug. 15 July CSA Consignment Payment
Feb. 21	January CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return	Aug. 20 July CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return
Feb. 29	2011 Cigarette Dealer Licenses Expire	Sept. 10 August PACT Act Report
Mar. 10	February PACT Act Report	Sept. 17 August CSA Consignment Payment
Mar. 15	February CSA Consignment Payment	Sept. 20 August CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return
Mar. 20	February CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return	Oct. 10 September PACT Act Report
Apr. 10	March PACT Act Report	Oct. 15 September CSA Consignment Payment
Apr. 16	March CSA Consignment Payment	Oct. 22 September CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return
Apr. 20	March CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return	Nov. 10 October PACT Act Report
May 10	April PACT Act Report	Nov. 15 October CSA Consignment Payment
May 15	April CSA Consignment Payment	Nov. 20 October CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return
May 21	April CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return	Dec. 10 November PACT Act Report
June 10	May PACT Act Report	Dec. 17 November CSA Consignment Payment
June 15	May CSA Consignment Payment	Dec. 20 November CSA Report of Cigarettes and Cigarette Tax Stamps Unstampable Little Cigar Tax Return
June 20	May CSA Report of Cigarettes and Cigarette Tax Stamps	

CORPORATION TAXES

Jan. 17	Annual Capital Stock/Foreign Franchise, Corporate Net Income (CNI), Mutual Thrift and Ag Co-Op Corporation Tax Reports for tax year ending Sept. 30	Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Feb. 29, May 31, Aug. 31 and Nov. 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 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)
	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)	Mar. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Nov. 30
Jan. 31	Surplus Lines Gross Premiums Tax Report	Bank Shares Tax Annual Report
Feb. 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Oct. 31	Gross Premiums Estimated Prepayment
	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 Mar. 31, June 30, Sept. 30 and Dec. 31*
	Current year's quarterly estimated payments for Capital	Utilities Gross Receipts Tax Annual Report

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	Transportation Gross Receipts Tax Annual Report		
	Managed Care Organization Gross Receipts Tax Annual Report		
	Managed Care Organization Gross Receipts Tax Prepayment		
	Utilities Gross Receipts Tax Prepayment		
	Transportation Gross Receipts Tax Prepayment		
	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)		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)
Apr. 2	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report		
Apr. 17	Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**		Aug. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Apr. 30
	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*		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Aug. 31, Nov. 30, Feb. 29 and May 31*
	Gross Premiums Annual Tax Report		
	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 1	PURTA Annual Report previous year and Tentative Prepayment current year		Sept. 17 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
May 15	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. 29*		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 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)		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)
June 1	Domestic and Foreign Marine Annual Tax Report		Oct. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30
June 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 29		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*
	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*		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)
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Feb. 29 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)		Nov. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31
July 2	Electric Co-Op Annual Tax Report for previous year		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Nov. 30, Feb. 29, May 31 and Aug. 31*
July 16	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Mar. 31		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)
	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*		Dec. 17 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 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*
			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. 29 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)

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**Estimated tax payments of capital stock/foreign franchise, corporate net income 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. 5	2011 Semimonthly Employer Withholding Deposit	June 20	Semimonthly Employer Withholding Deposit*
Jan. 19	Semimonthly Employer Withholding Deposit	July 5	Semimonthly Employer Withholding Deposit*
Jan. 31	All 2011 W-2 Forms and Transmittal	July 16	June Monthly Employer Withholding Deposit
	2011 Fourth Quarter Quarterly Employer Deposit Statement and Return	July 18	Semimonthly Employer Withholding Deposit*
	2011 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	July 31	Quarterly Employer Deposit Statement and W-3 Return
	December 2011 Monthly Employer Withholding Deposit	Aug. 3	Semimonthly Employer Withholding Deposit*
Feb. 3	Semimonthly Employer Withholding Deposit*	Aug. 15	July Monthly Employer Withholding Deposit
Feb. 15	January Monthly Employer Withholding Deposit	Aug. 20	Semimonthly Employer Withholding Deposit*
Feb. 21	Semimonthly Employer Withholding Deposit*	Sept. 6	Semimonthly Employer Withholding Deposit*
Mar. 5	Semimonthly Employer Withholding Deposit*	Sept. 17	August Monthly Employer Withholding Deposit
Mar. 15	February Monthly Employer Withholding Deposit	Sept. 19	Semimonthly Employer Withholding Deposit*
Mar. 20	Semimonthly Employer Withholding Deposit*	Oct. 3	Semimonthly Employer Withholding Deposit*
Apr. 4	Semimonthly Employer Withholding Deposit*	Oct. 15	September Monthly Employer Withholding Deposit
Apr. 17	March Monthly Employer Withholding Deposit	Oct. 18	Semimonthly Employer Withholding Deposit*
Apr. 18	Semimonthly Employer Withholding Deposit*	Oct. 31	Quarterly Employer Deposit Statement and W-3 Return
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return	Nov. 5	Semimonthly Employer Withholding Deposit*
May 3	Semimonthly Employer Withholding Deposit*	Nov. 15	October Monthly Employer Withholding Deposit
May 15	April Monthly Employer Withholding Deposit	Nov. 20	Semimonthly Employer Withholding Deposit*
May 18	Semimonthly Employer Withholding Deposit*	Dec. 5	Semimonthly Employer Withholding Deposit*
June 5	Semimonthly Employer Withholding Deposit*	Dec. 17	November Monthly Employer Withholding Deposit
June 15	May Monthly Employer Withholding Deposit	Dec. 19	Semimonthly Employer Withholding Deposit*

**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)

Jan. 31	2011 Fourth Quarter IFTA Tax Report	July 31	2012 Second Quarter IFTA Tax Report
Feb. 29	Grace Period ends for 2011 Decals for IFTA Carriers	Oct. 31	2012 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 2013 IFTA Decals
April 30	2012 First Quarter IFTA Tax Report	Dec. 31	IFTA Decals Expire Except for Grace Period



LIQUID FUELS AND FUELS TAX

Jan. 20	December 2011 Monthly Liquid Fuels and Fuels Tax Report
Feb. 20	January Monthly Liquid Fuels and Fuels Tax Report
Mar. 20	February Monthly Liquid Fuels and Fuels Tax Report
Apr. 20	March Monthly Liquid Fuels and Fuel Tax Report
May 21	April Monthly Liquid Fuels and Fuels Tax Report
May 31	Liquid Fuels and Fuels Tax Distributor Permits expire
June 20	May Monthly Liquid Fuels and Fuels Tax Report

July 20	June Monthly Liquid Fuels and Fuels Tax Report
Aug. 20	July Monthly Liquid Fuels and Fuels Tax Report
Sept. 20	August Monthly Liquid Fuels and Fuels Tax Report
Oct. 22	September Monthly Liquid Fuels and Fuels Tax Report
Nov. 20	October Monthly Liquid Fuels and Fuels Tax Report
Dec. 20	November Monthly Liquid Fuels Tax Report

MALT BEVERAGE TAX

Jan. 17	December 2011 Malt Beverage Manufacturer and Bonded Importer Report December 2011 Malt Beverage Distributor Report
Feb. 15	January Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Distributor Report
Mar. 15	February Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Distributor Report
Apr. 16	March Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Distributor Report
May 15	April Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Distributor Report
June 15	May Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Distributor Report

July 16	June Malt Beverage Manufacturer and Bonded Importer Report June Malt Beverage Distributor Report
Aug. 15	July Malt Beverage Manufacturer and Bonded Importer Report July Malt Beverage Distributor Report
Sept. 17	August Malt Beverage Manufacturer and Bonded Importer Report August Malt Beverage Distributor Report
Oct. 15	September Malt Beverage Manufacturer and Bonded Importer Report September Malt Beverage Distributor Report
Nov. 15	October Malt Beverage Manufacturer and Bonded Importer Report October Malt Beverage Distributor Report
Dec. 17	November Malt Beverage Manufacturer and Bonded Importer Report November Malt Beverage Distributor Report

MOTOR CARRIERS ROAD TAX

Feb. 29	Grace Period ends for 2011 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. 12	First day to file 2011 PA Income Tax Returns using TeleFile
Jan. 17	First day to file 2011 PA Income Tax Returns using Fed/State e-file
Jan. 17	Final 2011 Estimated Personal Income Tax Declaration and Payment Fourth 2011 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*
Jan. 19	First day to file 2011 PA Income Tax Returns using padirectfile
Feb. 29	1099R Information Returns for Early Distributions
Apr. 16	First 2012 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2012 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

Apr. 17	2011 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2011 Personal Income Tax Approved Extension to File Annual 2011 Fiduciary Income Tax Returns Annual 2011 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
June 15	Second 2012 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
July 16	Second 2012 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

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Continued from page 10. Personal Income Tax

Sept. 17 Third 2012 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

Annual 2011 Fiduciary Income Tax Returns with five-month extension

Annual 2011 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*

Oct. 15 2011 Annual Personal Income Tax Return with six-month extension

Last Day to file 2011 PA Income Tax Returns using TeleFile, padirectfile and Fed/State e-file

Third 2012 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 2011 Fourth Quarter PTA Return

Apr. 20 First Quarter PTA Return

July 20 Second Quarter PTA Return

Oct. 22 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

2011 December Monthly Sales Tax Return*

2011 Fourth Quarter Sales Tax Return

Jan. 31 Promoter Certificates expire

Feb. 21 January Monthly Sales Tax Return*

2011 Semiannual Sales Tax Return

Mar. 20 February Monthly Sales Tax Return*

Apr. 20 First Quarter Sales Tax Return

March Monthly Sales Tax Return*

May 21 April Monthly Sales Tax Return*

June 20 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. 22 Third Quarter Sales Tax Return

September Monthly Sales Tax Return*

Nov. 20 October Monthly Sales Tax Return*

Dec. 20 November Monthly Sales Tax Return*

**Monthly sales tax licensees whose tax liability is \$25,000 or more for the third calendar quarter in the prior calendar year must file and remit sales, use and hotel occupancy tax on a semimonthly basis. Effective June 1, 2011, affected businesses must file and pay sales, use and hotel occupancy tax twice a month. For all sales tax due dates, review REV-819, available at www.revenue.state.pa.us.*

VEHICLE RENTAL TAX

Jan. 20 2011 Fourth Quarter Vehicle Rental Tax Return

Feb. 15 2011 Vehicle Rental Tax Reconciliation

Apr. 20 First Quarter Vehicle Rental Tax Return

July 20 Second Quarter Vehicle Rental Tax Return

Oct. 22 Third Quarter Vehicle Rental Tax Return