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## PENNSYLVANIA INCOME TAX E-FILING OPTIONS NOW AVAILABLE

*Fed/State e-File service available Jan. 30*

Pennsylvania residents who file personal income tax returns may now begin filing electronically for the 2012 tax year.

Nearly 76 percent – or about 4.7 million – of the 6.2 million personal income tax returns received by the department in 2012 were filed electronically. In addition to being more convenient for taxpayers, so-called “e-filing” generates processing cost savings for the department.

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.

Free electronic filing options padirectfile and TeleFile (1-888-4PAFILE) are currently available through the department’s website at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

The Fed/State e-file service, available through tax preparers and authorized computer software, will be available on Jan. 30.

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: 2011 or 2010 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

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### FAST FACT:

*To facilitate collection of delinquent taxes owed the commonwealth, Act 85 of 2012 allows the Department of Revenue to administratively order the attachment and seizure of funds in a tax-delinquent taxpayer’s bank account.*

*Continued from Page 1*

banking and trading, 128-bit secure socket layer encryption.

Through [www.revenue.state.pa.us](http://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.

To reduce printing and mailing costs, beginning this year, the Department of Revenue is no longer mailing Form 1099-G – the IRS form which details government payments, most commonly state tax refunds – to any taxpayer who does not specifically request a paper copy. Taxpayers and practitioners can access the 1099-G forms through the Personal Income Tax e-Services Center after Jan. 25.

The two primary state tax forms are the PA-40 Income Tax Booklet and the Fast File Booklet. The limited number of state tax forms mailed by the department should have arrived in taxpayers' mailboxes earlier this month. Beginning next year, the department will no longer print and mail PA-40 booklets to taxpayers

to further reduce printing and mailing costs. The department will continue to make the PA-40 IN and other preprinted forms available to all taxpayers who specifically request them. The PA-40 IN and all other department forms are available through the department's website and its Forms Ordering Services.

The department reminds all taxpayers who received more than \$33 in total gross taxable income in 2012 that they are obligated to file Pennsylvania personal income tax returns by April 15.

Tax forms are available online at [www.revenue.state.pa.us](http://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.

Taxpayers with annual incomes of \$35,000 or less may also visit a Revenue district office, listed in the government pages of local phone directories, for basic personal state tax filing help. Help at district offices is available from 8:30 a.m. to 5 p.m., Monday through Friday.

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## INHERITANCE TAX EXTENSION REQUESTS NOW ACCEPTED VIA EMAIL

In an effort to provide greater convenience to taxpayers and tax professionals, reduce costs and improve efficiency, the Inheritance Tax and Realty Transfer Tax Division has established an email address dedicated to receiving and processing Inheritance Tax Return (REV-1500) filing extension requests.

To submit a request for a filing extension, a taxpayer or practitioner may now send an email to [RA-InheritanceTaxExt@pa.gov](mailto:RA-InheritanceTaxExt@pa.gov), including the name of the decedent, the estate file number (if known), the decedent's date of death, the decedent's Social Security number and a brief statement explaining the need for an extension.

Please note, the department no longer issues letters confirming approval of inheritance tax deadline

extension requests. By submitting the request via email, the sender will be able to keep a copy of the sent message as evidence the request was made, in case such evidence is necessary in the future.

Upon request, the department allows one six-month extension to file an inheritance tax return. An extension for filing an inheritance tax return does not impact the payment deadline. Inheritance tax payments are due upon the death of the decedent and become delinquent nine months after the individual's death. If inheritance tax is paid within three months of the decedent's death, a 5 percent discount is allowed.

Questions regarding extension requests may be directed to the email address provided herein or 717-787-8327.

## TAX PRACTITIONERS ENCOURAGED TO USE E-HOTLINE FOR 2013 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 risk of compromising taxpayer confidentiality.

The e-hotline is accessible through the Online Customer Service Center at [www.revenue.state.pa.us](http://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.

## ADMINISTRATIVE BANK ATTACHMENT POLICY UPDATED

To facilitate collection of delinquent taxes owed the commonwealth, Act 85 of 2012 allows the Department of Revenue to administratively order the attachment and seizure of funds in a tax-delinquent taxpayer's account with a financial institution, effective Jan. 1. Bank attachment is a collection tool that has been used by the Internal Revenue Service to collect federal tax liabilities for years, and other state revenue departments also have this authority.

Prior to this legislation, the department relied upon the Pennsylvania Office of Attorney General, as well as the commonwealth's and department's legal counsel, to seize funds held by a delinquent taxpayer in a Pennsylvania account.

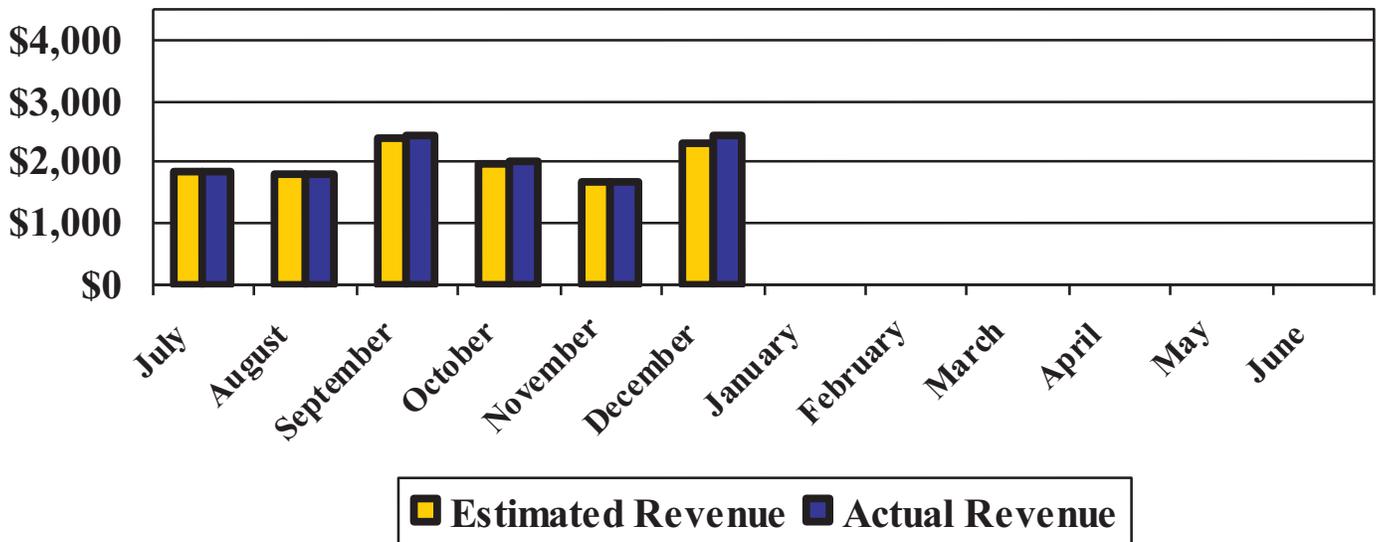
Administrative bank attachment is a tool used when other collection efforts or tools have been exhausted or are not applicable. A taxpayer is selected for bank

attachment after numerous attempts to bring the taxpayer into compliance, and certain conditions must be met in order for the department to utilize administrative bank attachment. In order for administrative bank attachment to be pursued, the delinquent state tax liability must be greater than \$1,000, the department must have issued an assessment of overdue tax and filed a lien protecting the commonwealth's interest in the liability, the liability cannot be under appeal, the taxpayer must not be in federal bankruptcy protection, and no deferred payment plan exists for resolution of the past-due tax.

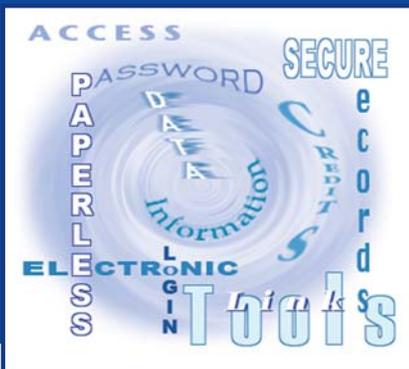
The department has conducted teleconferences with various financial institution associations to explain administrative bank attachment. Questions regarding administrative bank attachment may be directed to the Bureau of Compliance at 717-787-3911.

## 2012-2013 General Fund Revenues Estimated versus Actual Revenue Collections (in millions)

Fiscal year 2012-2013 collections through December total \$12.2 billion, which is \$171.5 million, or 1.4 percent, above estimate.



## 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.



## 2013 STATE TAX DUE DATE REFERENCE GUIDE

### CIGARETTE TAX

<b>Jan. 10</b>	December 2012 PACT Act Report	Unstampable Little Cigar Tax Return
<b>Jan. 14</b>	Cigarette Dealer License Renewals	<b>July 10</b> June PACT Act Report
<b>Jan. 15</b>	2012 Cigarette Stamping Agent (CSA) Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	<b>July 15</b> June CSA Consignment Payment
<b>Jan. 22</b>	2012 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 2012 Unstampable Little Cigar Tax Return	<b>July 22</b> June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
<b>Feb. 11</b>	January PACT Act Report	<b>Aug. 12</b> July PACT Act Report
<b>Feb. 15</b>	January CSA Consignment Payment	<b>Aug. 15</b> July CSA Consignment Payment
<b>Feb. 20</b>	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	<b>Aug. 20</b> July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
<b>Feb. 28</b>	2012 Cigarette Dealer Licenses Expire	<b>Sept. 10</b> August PACT Act Report
<b>Mar. 11</b>	February PACT Act Report	<b>Sept. 16</b> August CSA Consignment Payment
<b>Mar. 15</b>	February CSA Consignment Payment	<b>Sept. 20</b> August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
<b>Mar. 20</b>	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	<b>Oct. 10</b> September PACT Act Report
<b>Apr. 10</b>	March PACT Act Report	<b>Oct. 15</b> September CSA Consignment Payment
<b>Apr. 15</b>	March CSA Consignment Payment	<b>Oct. 21</b> September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
<b>Apr. 22</b>	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	<b>Nov. 12</b> October PACT Act Report
<b>May 10</b>	April PACT Act Report	<b>Nov. 15</b> October CSA Consignment Payment
<b>May 15</b>	April CSA Consignment Payment	<b>Nov. 20</b> October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
<b>May 20</b>	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	<b>Dec. 10</b> November PACT Act Report
<b>June 10</b>	May PACT Act Report	<b>Dec. 16</b> November CSA Consignment Payment
<b>June 17</b>	May CSA Consignment Payment	<b>Dec. 20</b> November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
<b>June 20</b>	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95	

### CORPORATION TAXES

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

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*Continued from page 5. Corporation Taxes*

	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)
<b>Apr. 1</b>	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report		
<b>Apr. 15</b>	<b>Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**</b>		<b>Aug. 15</b> 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		<b>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*</b>
	<b>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*</b>		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)
	Gross Premiums Annual Tax Report		<b>Sept. 16</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
	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)		<b>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*</b>
<b>May 1</b>	PURTA Annual Report previous year and Tentative Prepayment current year		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)
<b>May 15</b>	<b>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*</b>		<b>Oct. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30
	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Jan. 31		<b>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*</b>
	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 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)
<b>June 3</b>	Domestic and Foreign Marine Annual Tax Report		<b>Nov. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31
<b>June 17</b>	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 29		<b>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*</b>
	<b>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*</b>		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)
	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)		<b>Dec. 16</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 31
<b>July 2</b>	Electric Co-Op Annual Tax Report for previous year		<b>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*</b>
<b>July 15</b>	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 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)
	<b>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*</b>		

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*Continued from page 6. Corporation Taxes*

*\*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

<b>Jan. 4</b>	2012 Semimonthly Employer Withholding Deposit	<b>June 19</b>	Semimonthly Employer Withholding Deposit*
<b>Jan. 18</b>	Semimonthly Employer Withholding Deposit*	<b>July 3</b>	Semimonthly Employer Withholding Deposit*
<b>Jan. 31</b>	All 2012 W-2 Forms and Transmittal	<b>July 15</b>	June Monthly Employer Withholding Deposit
	2012 Fourth Quarter Quarterly Employer Deposit Statement and Return	<b>July 18</b>	Semimonthly Employer Withholding Deposit*
	2012 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	<b>July 31</b>	Quarterly Employer Deposit Statement and W-3 Return
	December 2012 Monthly Employer Withholding Deposit	<b>Aug. 5</b>	Semimonthly Employer Withholding Deposit*
<b>Feb. 5</b>	Semimonthly Employer Withholding Deposit*	<b>Aug. 15</b>	July Monthly Employer Withholding Deposit
<b>Feb. 15</b>	January Monthly Employer Withholding Deposit	<b>Aug. 20</b>	Semimonthly Employer Withholding Deposit*
<b>Feb. 21</b>	Semimonthly Employer Withholding Deposit*	<b>Sept. 5</b>	Semimonthly Employer Withholding Deposit*
<b>Mar. 5</b>	Semimonthly Employer Withholding Deposit*	<b>Sept. 16</b>	August Monthly Employer Withholding Deposit
<b>Mar. 15</b>	February Monthly Employer Withholding Deposit	<b>Sept. 18</b>	Semimonthly Employer Withholding Deposit*
<b>Mar. 20</b>	Semimonthly Employer Withholding Deposit*	<b>Oct. 3</b>	Semimonthly Employer Withholding Deposit*
<b>Apr. 3</b>	Semimonthly Employer Withholding Deposit*	<b>Oct. 15</b>	September Monthly Employer Withholding Deposit
<b>Apr. 15</b>	March Monthly Employer Withholding Deposit	<b>Oct. 18</b>	Semimonthly Employer Withholding Deposit*
<b>Apr. 18</b>	Semimonthly Employer Withholding Deposit*	<b>Oct. 31</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>Apr. 30</b>	Quarterly Employer Deposit Statement and W-3 Return	<b>Nov. 5</b>	Semimonthly Employer Withholding Deposit*
<b>May 3</b>	Semimonthly Employer Withholding Deposit*	<b>Nov. 15</b>	October Monthly Employer Withholding Deposit
<b>May 15</b>	April Monthly Employer Withholding Deposit	<b>Nov. 20</b>	Semimonthly Employer Withholding Deposit*
<b>May 20</b>	Semimonthly Employer Withholding Deposit*	<b>Dec. 4</b>	Semimonthly Employer Withholding Deposit*
<b>June 5</b>	Semimonthly Employer Withholding Deposit*	<b>Dec. 16</b>	November Monthly Employer Withholding Deposit
<b>June 17</b>	May Monthly Employer Withholding Deposit	<b>Dec. 18</b>	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](http://www.revenue.state.pa.us)*

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

<b>Jan. 31</b>	2012 Fourth Quarter IFTA Tax Report	<b>July 31</b>	2013 Second Quarter IFTA Tax Report
<b>Feb. 28</b>	Grace Period ends for 2012 Decals for IFTA Carriers	<b>Oct. 31</b>	2013 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 2013 IFTA Decals
<b>April 30</b>	2013 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 2012 Monthly Liquid Fuels and Fuels Tax Report
<b>Feb. 20</b>	January Monthly Liquid Fuels and Fuels Tax Report
<b>Mar. 20</b>	February Monthly Liquid Fuels and Fuels Tax Report
<b>Apr. 22</b>	March Monthly Liquid Fuels and Fuels Tax Report
<b>May 20</b>	April Monthly Liquid Fuels and Fuels Tax Report
<b>May 31</b>	Liquid Fuels and Fuels Tax Distributor Permits expire
<b>June 20</b>	May Monthly Liquid Fuels and Fuels Tax Report

<b>July 22</b>	June Monthly Liquid Fuels and Fuels Tax Report
<b>Aug. 20</b>	July Monthly Liquid Fuels and Fuels Tax Report
<b>Sept. 20</b>	August Monthly Liquid Fuels and Fuels Tax Report
<b>Oct. 21</b>	September Monthly Liquid Fuels and Fuels Tax Report
<b>Nov. 20</b>	October Monthly Liquid Fuels and Fuels Tax Report
<b>Dec. 20</b>	November Monthly Liquid Fuels and Fuels Tax Report

## MALT BEVERAGE TAX

<b>Jan. 15</b>	December 2012 Malt Beverage Manufacturer and Bonded Importer Report December 2012 Malt Beverage Distributor Report
<b>Feb. 15</b>	January Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Distributor Report
<b>Mar. 15</b>	February Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Distributor Report
<b>Apr. 15</b>	March Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Distributor Report
<b>May 15</b>	April Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Distributor Report
<b>June 17</b>	May Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Distributor Report

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

## MOTOR CARRIERS ROAD TAX

<b>Feb. 28</b>	Grace Period ends for 2012 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

## PERSONAL INCOME TAX

<b>Jan. 10</b>	First day to file 2012 PA Income Tax Returns using TeleFile
<b>Jan. 30</b>	First day to file 2012 PA Income Tax Returns using Fed/State e-file
<b>Jan. 15</b>	Final 2012 Estimated Personal Income Tax Declaration and Payment Fourth 2012 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*
<b>Jan. 10</b>	First day to file 2012 PA Income Tax Returns using padirectfile
<b>Feb. 28</b>	1099R Information Returns for Early Distributions
<b>Apr. 15</b>	First 2013 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2013 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

<b>Apr. 15</b>	2012 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2012 Personal Income Tax Approved Extension to File Annual 2012 Fiduciary Income Tax Returns Annual 2012 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
<b>June 17</b>	Second 2013 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
<b>July 16</b>	Second 2013 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

*Continued on Page 9*



*Continued from page 8. Personal Income Tax*

**Sept. 16** Third 2013 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

Annual 2012 Fiduciary Income Tax Returns with five-month extension

Annual 2012 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension\*

**Oct. 15** 2012 Annual Personal Income Tax Return with six-month extension

Last Day to file 2012 PA Income Tax Returns using TeleFile, padirectfile and Fed/State e-file

Third 2013 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. 22** 2012 Fourth Quarter PTA Return

**July 22** Second Quarter PTA Return

**Apr. 22** First Quarter PTA Return

**Nov. 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. 22** Transient Vendor Certificates expire

2012 December Monthly Sales Tax Return

2012 Fourth Quarter Sales Tax Return

**Jan. 31** Promoter Certificates expire

**Feb. 20** January Monthly Sales Tax Return

2012 Semiannual Sales Tax Return

**Mar. 20** February Monthly Sales Tax Return

**Apr. 22** First Quarter Sales Tax Return

March Monthly Sales Tax Return

**May 20** April Monthly Sales Tax Return

**June 20** May Monthly Sales Tax Return

**July 22** 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. 21** Third Quarter Sales Tax Return

September Monthly Sales Tax Return

**Nov. 20** October Monthly Sales Tax Return

**Dec. 20** November Monthly Sales Tax Return

## VEHICLE RENTAL TAX

**Jan. 22** 2012 Fourth Quarter Vehicle Rental Tax Return

**July 22** Second Quarter Vehicle Rental Tax Return

**Feb. 15** 2012 Vehicle Rental Tax Reconciliation

**Oct. 21** Third Quarter Vehicle Rental Tax Return

**Apr. 22** First Quarter Vehicle Rental Tax Return