



IN THIS ISSUE:

- BUDGET MAKES HISTORIC INVESTMENTS IN EDUCATION AND TO FIGHT THE OPIOID CRISIS *Pages 1 & 2*
- 2016 TAX HIGHLIGHTS *Pages 2-6*
- PENNSYLVANIA'S MEDICAL MARIJUANA PROGRAM WILL INCLUDE TAX *Page 6*
- HISTORIC LIQUOR REFORM EXPANDS DIRECT WINE SHIPMENTS WITH NEW EXCISE TAX *Page 7*
- AIRBNB WILL COLLECT AND REMIT THE HOTEL OCCUPANCY TAX FOR PENNSYLVANIA HOSTS *Pages 7 & 8*
- E-TIDES ENHANCED WITH NEW ELECTRONIC STATEMENT OF ACCOUNT *Page 8*
- REVISED BOND REQUIREMENTS AND PAYMENT METHODS FOR MOTOR FUEL TAXES *Page 9*
- 34TH ANNUAL FALL TAX SEMINAR SCHEDULE *Page 10*
- NESTOA CONFERENCE COMING TO HERSHEY IN SEPTEMBER *Page 11*
- 2015-2016 GENERAL FUND REVENUES *Page 11*

BUDGET MAKES HISTORIC INVESTMENTS IN EDUCATION AND TO FIGHT THE OPIOID CRISIS

In early July, Governor Wolf announced the General Appropriations bill passed by the House and Senate would become law. The budget is a significant step forward for Pennsylvania schools and provides critical funding to fight the opioid crisis.

"This budget makes historic investments in education that will bring us closer to restoring the cuts of the past and invests vital money to fight the opioid crisis that has struck Pennsylvania," said Governor Tom Wolf.

The governor has made investment in our schools and our children his top priority. The budget will help ensure student success, and improve access to a high-quality education — regardless of a child's zip code.

"As has been said by Republicans and Democrats alike, this is a budget Pennsylvania can be proud of, and it puts us back on a path to fiscal responsibility and a sustainable future," said Wolf.

The budget also provides critical services for seniors and the most vulnerable—many of whom rely on these programs as a last resort. Finally, it looks out for the bottom line—only increasing spending where absolutely necessary.

Highlights of the 2016-17 budget include:

Investment in Education

- This budget provides an additional \$200 million for basic education, as well as a \$30 million increase for early

Continued on Page 2

FAST FACT:

On July 1, more than 448,000 older homeowners, renters and people with disabilities across Pennsylvania were issued rebates totaling \$211 million through the Property Tax/Rent Rebate Program. The department has extended the application deadline until December 31, 2016

Continued from Page 1

childhood education, preserving the number of slots for proven early childhood education programs like Pre-K Counts and Head Start.

- Funding for special education will increase by \$20 million, and the budget provides a more than \$10 million increase for early intervention, and a nearly \$40 million increase for higher education.
- The new fair funding formula will be used to distribute the additional education funding. The governor signed the formula into law in June. Previously, Pennsylvania was one of only three states without such a formula, creating massive inequities among school districts and hitting the most vulnerable students the hardest.
- In his first two years the governor has secured historic increases in education including: \$415 million in basic education; \$60 million for early childhood education; \$50 million in special education; \$10.4 million for early intervention; \$81.4 million for state-owned and state-related universities and \$16.4 for community colleges.

Fighting the Opioid Crisis

In recent months, Governor Wolf traveled the commonwealth to hear from people on the front lines of the opioid crisis. Everywhere he went, people said that Pennsylvania must expand treatment for people suffering from addiction.

- The budget provides \$15 million to establish new treatment centers and improve treatment options. This will allow the Department of Human Services to draw down \$5.4 million in federal funding for an overall total of \$20.4 million.
- The Department of Human Services will fund 20 Opioid Use Disorder (OUD) Centers of Excellence to treat approximately 4,500 people without access to treatment today. Additional centers funded by Medicaid will be announced in August.
- The fight against the opioid crisis is not finished. In 2015, more than 3,300 Pennsylvanians died from a drug overdose. Heroin and opioid overdose are the leading cause of accidental death in Pennsylvania, killing more people annually than motor vehicle accidents.

2016 STATE TAX SUMMARY: ACT 84 OF 2016

Sales and Use Tax

- **Electronically or Digitally Delivered Items (often called digital downloads):** Starting August 1, 2016, the sales and use tax specifically extends to items delivered to a customer electronically or digitally or by streaming unless the transfer is otherwise exempt. This includes music or any other audio, video such as movies and streaming services, e-books and any otherwise taxable printed matter, apps and in-app purchases, ringtones, online games, and canned software, as well as any updates, maintenance or support of these items.
- **Sales Tax Vendor Discount:** For sales tax returns for periods ending after August 1, 2016, the sales tax vendor discount is capped at the lesser of one percent of the amount of sales tax collected or \$25 on a monthly return, \$75 on a quarterly return or \$150 on a semi-annual return.

- **Zappers and Sales Suppression Devices and Software:** Effective immediately, the possession, sale or distribution of zappers or sales suppression software with the intent to evade taxes is deemed an offense and individuals could be fined up to \$10,000 and one year in prison.
- **Snack Food Packaging:** Effective immediately, returnable corrugated boxes used to deliver snack food products when purchased by a manufacturer are exempt from the sales and use tax.
- **Convention Center Exemption:** Effective September 11, 2016, the sale at retail or use of services related to the setup, teardown, or maintenance of tangible personal property rented by an authority to exhibitors at the Pennsylvania Convention Center and the David L. Lawrence Convention Center is exempt from sales and use tax.

Continued on Page 3

Continued from Page 2

- **Timbering Exclusion:** Effective July 1, 2017, property and services directly and predominately used in timbering operations are exempt from sales and use tax when purchased by a company primarily engaged in the business of harvesting trees. Timbering does not include the harvesting of trees for clearing land for access roads.

Cigarette and Tobacco Products Taxes

- **Cigarette Tax:** Starting August 1, 2016, the state tax on cigarettes is \$2.60 per pack, a \$1.00 per pack increase. In Philadelphia the tax will be \$4.60 per pack.
- **Tobacco Products:** Effective October 1, 2016, pipe tobacco, chewing tobacco, snuff, and any other tobacco products for chewing, ingesting or smoking, except cigars, will be subject to a \$0.55 per ounce tax, with a minimum tax per package of \$0.66. Electronic cigarettes including both the liquid product and the delivery device will be subject to a 40 percent tax on the wholesale price.
- **Roll-Your-Own Tobacco:** The tax on roll-your-own tobacco at \$0.55 per ounce will be effective 60 days after the Attorney General publishes a notice in the Pennsylvania Bulletin that the tax is permitted under the Master Settlement Agreement with the tobacco companies.

Corporation Tax

- **Corporate Report Due Dates:** For tax years beginning after December 31, 2015, corporate net income tax reports (RCT-101) are due 30 days after the federal report is due, or would be due if that corporation were required to file federally.
- **Amending Corporate Reports (RCT-101):** Beginning with amended reports filed after December 31, 2016, the Act provides procedures for corporations filing amended corporate tax reports. Taxpayers will have three years from the due date of the original report to file an amended report. The department will have one year from the date the amended report is filed to notify the taxpayer if the changes are accepted. If the taxpayer is not notified within one year, the report is deemed accepted.

Bank Shares Tax

- **Tax Rate:** Effective January 1, 2017, the bank shares tax rate changes from 0.89 percent to 0.95 percent.
- **Edge Act Exemption:** Effective January 1, 2018 a phased-in deduction is allowed for Edge Act corporation equity.
- **Receipts:** The source for income in the receipts definition is changed from the federal tax return to the Consolidated Reports of Condition.
- **Goodwill:** The deduction for goodwill generated from combination activity and for the apportionment of receipts from investment and trading assets and activities has been clarified.

Personal Income Tax

- **PA Lottery Winnings:** Retroactive to January 1, 2016, the Pennsylvania personal income tax applies to cash prizes from the Pennsylvania Lottery.
- **TAP Contribution Checkoff:** Starting in the 2016 tax year, taxpayers receiving a personal income tax refund will have the option of designating all or a portion of the refund as a contribution to a Tuition Account Program directly from their personal income tax return.
- **Intangible Drilling Costs:** The Act clarifies the language specifying the treatment of intangible drilling costs in the personal income tax.
- **Involuntary Conversions:** Effective September 11, 2016, Section 1033 of the Internal Revenue Code shall be applicable to the personal income tax. This federal provision allows a taxpayer to acquire replacement property and make an election to defer recognition of gain following an involuntary conversion, for example when the original property is destroyed by fire or natural disaster.

Other Taxes

- **Realty Transfer Tax:** The following provisions take effect September 11, 2016.
 - **Conservation Easements:** Agricultural, conservation, or historic preservation easements transferred or sold to certain dedicated conservancies as well as government entities

Continued on Page 4

Continued from Page 3

- may be made without the seller paying the realty transfer tax.
- **Veteran Service Organizations:** Transfers by not-for-profit veterans' organizations that are recognized by the Internal Revenue Service as 501(c)(19) tax-exempt organizations are exempt from realty transfer tax, though other parties to the transaction may still be liable.
 - **Land Banks:** Transfers to or from a land bank, which can be established by government entities in the commonwealth, are excluded from tax under the Realty Transfer Tax.
 - **Table Games Taxes:** The 12 percent tax on casinos' gross table games revenue is increased to 14 percent effective August 1, 2016. This additional 2 percent tax is set to expire on June 30, 2019.
 - **Inheritance Tax:** The exemption for family farms and family businesses are amended, allowing for farms and businesses that are transferred "to or for the benefit of" a member of the same family to be exempt from the taxable estate. This language extends the family farm and business exclusions to transfers of trusts for the benefit of members of the same family. This amendment also added relatives of a decedent's spouse to the definition of "members of the same family." The farm provision is effective retroactive to dates of death after December 31, 2012, while the business provision is retroactive to dates of death after June 30, 2013.
 - **Tax Amnesty:** The Act provides for a tax amnesty program to be implemented by the Department of Revenue. The Governor will establish the 60-day period that must end by June 30, 2017. During amnesty, the department will waive 100 percent of penalties and half of the interest due on taxes delinquent as of December 31, 2015. The department is required to publish guidelines for the program within 60 days of the effective date of Act 84, including an explanation of the program, the amnesty period dates, a sample tax return, and estimates for amnesty revenue.

Tax Credit and Economic Development Programs

- **Research and Development Tax Credit:** The sunset provision of December 31, 2015, has been removed from the law.
- **Entertainment Production Tax Credit:** The Film Production Tax Credit is renamed the Entertainment Production Tax Credit. There are three subsections: An expanded Film Production Tax Credit, and two new tax credits, the Concert Rehearsal and Tour Tax Credit and the Video Game Production Tax Credit.
- **Film Production Tax Credit:** The scope for eligible production expenses used to quantify the tax credit and permitted uses of the credit against tax liability has been expanded. Additionally, the budget allocation has also been increased from \$60 million to \$65 million per year beginning in the 2017-18 fiscal year. Additionally, the Department of Community and Economic Development may now reissue unused Film Production Tax Credits from prior fiscal years, beginning in the 2017-18 fiscal year.
- **Concert Rehearsal and Tour Tax Credit:** This new tax credit is designed to attract investment in the commonwealth by awarding tax credits to tour operators representing musicians for rehearsals and live musical performances within the state. Credits may be awarded for up to 40 percent of eligible expenses up to \$800,000 per taxpayer per fiscal year. The budget allocation is \$4 million a year beginning in the 2017-18 fiscal year.
- **Video Game Production Tax Credit:** This new tax credit is designed to attract investment in the commonwealth by awarding tax credits for production expenses incurred by video game production companies. Credits may be awarded for up to 25 percent of qualified expenses in the first four years of production and 10 percent for each year thereafter per taxpayer per fiscal year. The budget allocation is \$1 million a year beginning in the 2017-18 fiscal year.
- **Educational Tax Credits:** Funding has increased from \$100 million to \$125 million for the aggregate amount of all tax credits approved for contributions from business firms to scholarship organizations, educational improvement organizations and pre-kindergarten scholarship organizations. Additionally, a new procedural change effective for the 2016-17 fiscal year requires the Department of Community and Economic Development to notify applicants of

Continued on Page 5

Continued from Page 4

the status of the application in writing within 90 days of submitting the application to the Department.

- **Coal Refuse Energy and Reclamation Tax Credit:** This new tax credit is designed to incentivize eligible facilities that generate electricity in the commonwealth to use coal refuse for power generation, control acid gasses for emission control and use ash produced by the facility to reclaim mining-affected sites. Credits may be awarded at a rate of \$4 per 2,000 pounds of qualified refuse capped at 22.2 percent of the available budget allocation per fiscal year. The allocation is \$7.5 million for the 2016-17 fiscal year and \$10 million each fiscal year thereafter.
- **Waterfront Development Tax Credit:** This new tax credit is designed to generate funding for waterfront development projects that provide or improve public access to waterfront sites within the commonwealth. Contributions in the form of cash or personal property may be donated to an approved waterfront organization for up to a 75 percent equivalent tax credit per contributed dollar. The budget allocation is \$1.5 million a year beginning in the 2017-18 fiscal year.
- **Tax Credit for New Jobs:** Formerly referred to as the Job Creation Tax Credit program, this tax credit has been amended to include an incentive for businesses to hire veterans for a job tax credit equivalent to \$2,500 per veteran hired. The amendment is effective immediately.
- **City Revitalization and Improvement Zone (CRIZ) Program:** The program is amended to include broadened definitions regarding the scope and administration of the program. Amendments include: changes to program eligibility for qualifying cities and municipalities, new CRIZ eligible tax types, and expanded powers or duties of the contracting authority. Other notable changes include an amended formula for the calculation of the annual certification, a lowered cap on annual borrowing by zones, and permitted uses of CRIZ funds by the contracting authority. The amendment is effective immediately.
- **Manufacturing and Investment Tax Credit:** This new tax credit is designed to support job creation. Eligible taxpayers, capable of increasing annual

taxable payroll by a minimum of \$1 million through the creation of new full-time jobs can earn a tax credit up to 5 percent of the taxpayer's increase in annual taxable payroll. Jobs must be maintained for at least five years. The budget allocation is \$4 million a year beginning in the 2017-18 fiscal year.

- **Rural Jobs and Investment Tax Credit:** This new tax credit is designed to stimulate growth and job creation in rural areas by providing access to capital to rural businesses from businesses supporting rural growth funds. Credit for eligible contributions made by a business firm may be approved for up to a 90 percent equivalent tax credit per contributed dollar. The budget allocation is \$1 million a year beginning in the 2017-18 fiscal year, and is not to exceed \$4 million for the duration of the program.
- **Neighborhood Assistance Tax Credit:** The Neighborhood Assistance tax credit program is amended with new definitions for affordable housing, domestic violence or veterans' housing assistance. By inclusion of these amendments, tax credits may be awarded equivalent to 75 percent of the total amount contributed by business firms participating in the program. The amendment is effective immediately.
- **Neighborhood Improvement Zone (NIZ) Program:** The NIZ program has been amended to include broadened definitions regarding the scope and administration of the program for the state and contracting authority. Amendments include new penalty provisions, acceptance of late reports within the program reconciliation and an annual program audit by an independent auditing firm. Other notable changes include the prohibition of assessing real estate taxes on any property owned by the contracting authority in a zone, collection and distribution changes to local hotel taxes within the zone, and property valuation prohibitions for property within the zone for use by the county.
- **Keystone Special Development Zone Tax Credit:** The sunset date for the KSDZ tax credit program has been changed from 2026 to 2035. The amendment is effective immediately.
- **Keystone Opportunity Zone Program:** The KOZ program has been expanded to include the

Continued on Page 6

Continued from Page 5

designation of 12 new Keystone Opportunity Expansion Zones consisting of 375 acres each for a period of up to 10 years effective January 1, 2017 to December 31, 2026. In addition, existing parcels can be extended up to 10 years for state tax benefits, if the applicant can meet the job creation and capital investment requirements in the enabling legislation.

- **Mixed Use Development Tax Credit:** This new tax credit is designed to help communities address affordable housing shortages and support business growth. The program allows developers to access funds for construction or rehabilitation projects that enable affordable housing and business in the same structure. Tax credit availability is based on the sale of the credits from the Pennsylvania Housing Finance Agency. The budget allocation is \$2 million a year beginning in the 2017-18 fiscal year.
- **Keystone Innovation Zone Tax Credit:** The budget allocation for KIZ tax credits is reduced to \$15 million per fiscal year from \$25 million per fiscal year.

- **Malt Beverage Tax Credit:** This tax credit will be reinstated in the 2017-18 fiscal year with a \$5 million a year budget allocation. The credit was formerly effective from January 1, 1974, to December 31, 2008.
- **Computer Data Center Equipment Incentive Program:** This new program is designed to attract new investment from businesses that operate within facilities containing equipment such as servers or data storage equipment necessary to operate a computer data center. Applicants must meet capital investment and annual compensation requirements for employees working within the data center. The budget allocation is \$5 million a year beginning in the 2017-18 fiscal year.
- **Promoting Employment Across Pennsylvania Tax Credit:** Effective December 1, 2016, the PEP tax credit is repealed.

PENNSYLVANIA'S MEDICAL MARIJUANA PROGRAM WILL INCLUDE TAX

The Medical Marijuana Program, signed into law on April 17, 2016 provides for the purchase and use of medical marijuana by patients with serious medical conditions. The law imposes an excise tax of 5 percent on the gross receipts received from the sale of medical marijuana by the grower/producer to the dispensary, to be paid by the grower/processor.

The Department of Health is in the process of implementing the program which is expected to take between 18 and 24 months.

Before the Department of Health issues permits, the Department of Revenue will provide information regarding the Medical Marijuana Act, including, tax returns with filing instructions, payment methods and frequently asked questions.

For more information about the Medical Marijuana Program, visit the Department of Health online at www.health.pa.gov.

HISTORIC LIQUOR REFORM EXPANDS DIRECT WINE SHIPMENTS WITH NEW EXCISE TAX

On June 8, 2016, Governor Wolf signed a historic liquor reform bill that will enhance the customer experience by providing greater convenience and satisfaction. Starting August 6, 2016, winemakers nationwide will be allowed to ship directly to Pennsylvania consumers.

"This is truly a historic day for Pennsylvania and the most significant step the commonwealth has taken to reform our liquor system in 80 years," said Governor Tom Wolf.

Additionally, the bill:

- Removes Sunday restrictions and state-mandated holidays;
- Enhances customer loyalty programs and opens up coupons at state stores;
- Provides options for flexible pricing to allow state stores to offer special discounts and sales;
- Allows restaurants and hotels to sell up to four bottles of wine for take-out;
- Allows grocery stores that currently sell beer to sell up to four bottles of wine; and

- Makes permanent gas stations' ability to sell 6 packs.

New Wine Excise Tax

Regarding direct-to-customer wine shipments, wineries can sell a maximum of 36 cases of wine per year – up to nine liters per case – to customers at least age 21. A new wine excise tax of \$2.50 per gallon will be imposed on the shipments, as well as the existing state and local sales tax.

Wine Producer applicants must obtain a Pennsylvania Sales and Use tax license prior to applying with the Pennsylvania Liquor Control Board as a Direct Wine Shipper, and are required to remit state and local sales tax, along with wine excise tax, to the Department of Revenue.

In the coming months the Department of Revenue will be providing additional information regarding wine excise tax, including, tax returns with filing instructions, payment methods and frequently asked questions.

AIRBNB WILL COLLECT AND REMIT THE HOTEL OCCUPANCY TAX FOR PENNSYLVANIA HOSTS

Governor Tom Wolf and Revenue Secretary Eileen McNulty recently announced that Airbnb, a major online home-sharing company, has agreed to begin collecting and remitting the state's 6 percent hotel occupancy tax on behalf of hosts in Pennsylvania starting July 1, 2016.

"This is a win-win for hosts and the commonwealth," said Governor Tom Wolf. "The agreement with Airbnb places Pennsylvania at the forefront of states responding to the sharing economy and will help to level the playing field across the lodging industry."

The state's hotel occupancy tax applies when renting a property – including a house, room or apartment – to provide lodging to a guest for periods of less than 30 consecutive days. There is no separate state sales tax.

The state hotel occupancy tax is 6 percent, except in Philadelphia and Allegheny County where the rate is 7 percent, which Airbnb will collect.

The department's agreement with Airbnb is for state hotel occupancy tax only. Additional local hotel tax is collected by county treasurers where it applies. Contact the county treasurer for local hotel tax rates.

"I thank Airbnb for working with us to help thousands of hosts across the state to be compliant with the law," said Revenue Secretary Eileen McNulty. "This agreement will generate nearly \$1 million in new revenue for the commonwealth to help fund vital state services."

Continued on Page 8

Continued from Page 7

Reporting Requirements for Hosts Using Airbnb and Other Third Party Brokers

While Airbnb began collecting and remitting the Pennsylvania hotel occupancy tax on July 1, 2016, hosts using the company prior to that date or using other third-party brokers at any time are already responsible for registering with the department and collecting and remitting the tax.

Hosts should report income from home-sharing rentals with their Personal Income Tax Return, using Schedule C, Profit or Loss from Business or Profession.

To collect the hotel occupancy tax, hosts must first register with the Department of Revenue for a Sales, Use and Hotel Occupancy Tax License by completing and submitting Form PA-100. The form is online at www.pa100.state.pa.us.

After registering and obtaining a license and account number, property owners must create a separate account with e-TIDES, the department's easy-to-use online system for filing business tax returns and making payments, including the hotel occupancy tax.

As a convenience to hosts who exclusively use Airbnb and are tax compliant, the department will cancel their Sales, Use and Hotel Occupancy Tax License. The department is contacting those hosts with instructions if they want to keep the account.

Collection of Unremitted Hotel Occupancy Tax Liabilities

The department is helping hosts who are unaware of their responsibility to collect the state hotel occupancy tax. In recent months the department sent more than 2,500 letters to hosts using home-sharing sites with instructions to complete a questionnaire to determine if the hotel occupancy tax applies. Hosts have the opportunity to remit past-due tax and interest without penalty.

For information about registering for a Sales, Use and Hotel Occupancy Tax License or using the Online PA-100 portal, please call the department at 717-787-1064. For questions about using e-TIDES, call 717-783-6277. Forms and other information are available at www.revenue.pa.gov.

E-TIDES ENHANCED WITH NEW ELECTRONIC STATEMENT OF ACCOUNT

In response to requests from many businesses and tax practitioners, the Department of Revenue is proud to launch a new Document Center in e-TIDES, the department's business tax system.

The first new feature in the Document Center is an electronic Statement of Account (e-SOA).

Previously only a hardcopy of the statement could be requested which the department printed and mailed. Now business taxpayers and tax practitioners can request an e-SOA through e-TIDES and receive a more detailed version by PDF the next business day in the Document Center.

The e-SOA is also enhanced with a summary at the top and detail at the end.

- The **summary** includes the three most recently filed tax periods, periods with a balance, and periods where no tax return was filed, grouped by tax type. Additional sections show items such as tax periods under appeal, unused restricted credits, and W2 annual reconciliation, if applicable.
- The **detail** area shows the transactional information for the tax periods in the summary area

For more information and step-by-step instructions, visit the department online at www.revenue.pa.gov, select e-TIDES and Get Assistance.

REVISED BOND REQUIREMENTS AND PAYMENT METHODS FOR MOTOR FUEL TAXES

The Department of Revenue recently instituted two initiatives for motor fuels taxpayers.

The first initiative addresses taxpayers' concerns about the rising costs of bonds and other financial guarantees. Registered fuel distributors have the option to reduce their bond amount requirement from 1.5 months to one month of tax collections. Taxpayers who have remained in compliance with all reporting and payment requirements for the last two years can immediately take advantage of the one month bonding requirement. This option is available even if the distributor has already submitted their bond or other financial guarantees as part of their 2016 permit renewal process.

The second initiative will increase efficiency and accuracy by requiring Pennsylvania Motor Fuels Tax Reports (and all applicable schedules) to be filed electronically. Electronic report filing will begin with the September 2016 report, which is due October 20, 2016. Filing electronically is the fastest and most cost-effective way for registered distributors to complete reporting and for the department to process tax reports.

Thousands of businesses file returns and remit payments each week using the department's easy-to-use online e-TIDES platform. To learn how to register and use e-TIDES, as well as to get a list of tax software that is compatible with the system, please visit www.revenue.pa.gov and select e-TIDES.

Any registered distributor that does not file as required by the department is subject to a ten percent penalty on the tax due. The department may also suspend or revoke the registered distributor's Liquid Fuels and Fuels Permit.

The department may waive the penalties described above if it is determined that the filing requirement constitutes undue hardship on the registered distributor. A registered distributor claiming such hardship and requesting a waiver must submit a request in writing every calendar year. The waiver is sought to explain why the filing method causes hardship. For 2016 only, waiver requests for tax periods subject to this requirement must be received by the department on or before September 1, 2016. Subsequent waiver requests must be received by November 1 of the calendar year preceding the calendar year for which the waiver is sought.

For additional information on these new initiatives, visit www.revenue.pa.gov or contact the Bureau of Motor and Alternative Fuel Taxes directly at 1-800-482-4382.

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.



34TH ANNUAL FALL TAX SEMINAR

Planning for the 34th annual Fall Tax Seminar is currently underway. This year the department will focus on how to further Governor's Wolf's initiative of Government that Works by making the Department of Revenue more effective, accountable and responsive to Pennsylvania's taxpayers.

The department intends to offer additional options. Updates will be provided at www.revenue.pa.gov.

2016 FALL TAX SEMINARS SCHEDULE

DATE	SPONSOR	CONTACT PERSON	CONFERENCE LOCATION
Monday Sept. 19, 2016	Lehigh Valley PSTAP	Sherry DeAgostino 1-800-270-3352 sherry@pstap.org	Breinigsville Holiday Inn Conference Center 7736 Adrienne Drive Breinigsville, PA 18013
Wednesday Sept. 21, 2016	CPE Forum of Central PA 601 Hawthorne Drive, Suite 2-B Hollidaysburg, PA 16648	Kelly Park 814-695-1558 kelly.park@wfadvisors.com	The Casino 300 Lakemont Park Blvd. Altoona, PA 16602
Thursday Sept. 29, 2016	Harrisburg PSTAP	Sherry DeAgostino 1-800-270-3352 sherry@pstap.org	Park Inn by Radisson 5401 Carlisle Pike Mechanicsburg, PA 17050
Tuesday Oct. 18, 2016	Central Chapter PSTAP	Sherry DeAgostino 1-800-270-3352 sherry@pstap.org	The Inn at Reading 1040 N. Park Road Wyomissing, PA 19610
Thursday Oct. 20, 2016	Pittsburgh PSTAP	Sherry DeAgostino 1-800-270-3352 sherry@pstap.org	Cranberry Regional Learning Alliance Center 850 Cranberry Woods Drive Cranberry Township, PA 16066
Wednesday Oct. 26, 2016	Philadelphia Tri-County Chapter PSTAP	Sherry DeAgostino 1-800-270-3352 sherry@pstap.org	Springfield Country Club 400 W. Sproul Road (Route 320) Springfield, PA 19064
Friday Oct. 28, 2016	South Central Chapter PSTAP	Sherry DeAgostino 1-800-270-3352 sherry@pstap.org	Eisenhower Conference Center 2634 Emmitsburg Road Gettysburg, PA 17325
Thursday Nov. 03, 2016	Wilkes University Continuing Education Dept. 84 W. South Street Wilkes-Barre, PA 18766	Margaret Petty 570-408-4460 Margaret.Petty@wilkes.edu	The Woodlands Inn and Resort Highway 315 Wilkes-Barre, PA 18766
Thursday Nov. 17, 2016	Neumann University Division of Business & Information Mgt. 1 Neumann Drive Aston, PA 19014-1298	Janet Massey 610-558-5588 jmassey@neumann.edu	Neumann University Thomas A. Bruder, Jr. Life Center Bldg. 1 Neumann Drive Aston, PA 19014
Wednesday Dec. 14, 2016	Penn State University 1600 Woodland Road Abington, PA 19001	Theresa Bloom 215-881-7402 tmb17@psu.edu	Penn State University Abington Campus 1600 Woodland Road Abington, PA 19001

NESTOA CONFERENCE COMING TO HERSHEY IN SEPTEMBER



NESTOA

Hershey, PA | September 25-28

Registration is now open for the 2016 North Eastern States Tax Officials Association (NESTOA) conference. The Pennsylvania Department of Revenue is proud to host the event from Sunday, September 25 through Wednesday, September 28, 2016 at the Hershey Lodge in Hershey, PA.

The conference will feature many important topics from the 14 member jurisdictions in the NESTOA region. Keynote speaker Damon Asper, the Project Manager for the Internal Revenue Service's Return Integrity and Compliance Section, will discuss the efforts and initiatives of the recent Security Summit. Other topics

include: a tax practitioners' hot topics panel; differing perspectives on tax credits; challenges of taxing cannabis; an update on the Joint Audit Program from the Multistate Tax Commission; a look at voluntary disclosure programs; how millennials are changing the workforce; and more.

For more information or to register for the 2016 NESTOA conference, visit www.nestoa2016.com.

2015- 2016 General Fund Revenues

Estimated versus Actual Revenue Collections (in millions)

Fiscal year 2015-16 General Fund collections totaled \$30.9 billion, which is \$29.9 million, or 0.1 percent, above estimate.

