

# **ELECTRONIC FILING GUIDE FOR BUSINESS TAXPAYERS**



**pennsylvania**  
DEPARTMENT OF REVENUE

REV-330 (10-19)

## **Registering a Business in PA**

A new business must first register to collect taxes, prior to using our electronic filing applications. The PA Online Business Entity Registration (PA-100) will assist you in completing all applicable sections that pertain to your business entity's individual registration needs. The Online PA-100 may be used to register a new business entity, add additional taxes or services, or to register a new business entity that is acquiring all or part of an existing business entity.

You will be required to register for an e-Signature account by creating a User ID and Password. If you previously created an e-Signature account, you should login using your existing User ID and Password.

After your application is fully reviewed and processed you will automatically receive your account number(s) via email if you provided your email address in Section 4. If you did not provide your email address, do not have an email address, or have not received your email notification, you may retrieve your Account ID number(s) by logging into [www.pa100.state.pa.us](http://www.pa100.state.pa.us) and click the View button.

## **Electronic Payment Mandate**

State law requires that tax payments of \$1,000 or more for the following tax types must be remitted to the PA Department of Revenue (PADOR) electronically.

Sales and Use	Corporate Net Income
Employer Withholding	Capital Stock-Franchise
Liquid Fuels	Bank Shares
Fuel Use	Title Insurance and Trust
Mutual Thrift Institutions	Company Shares
Oil Company Franchise	Insurance Premiums
Malt Beverage	Public Utility Realty
Motor Carrier Road Tax	Gross Receipts

## **Penalties**

Failure to comply with the electronic payment mandate may result in the assessment of a penalty of 3 percent of the total tax due, not to exceed \$500. The penalty may be imposed on all payments of \$1,000 or more that are not transmitted to the PADOR by one of the approved payment methods listed below.

- ACH Debit
- ACH Credit (see TXP Addendum CCD+ Convention below)
- Credit/Debit Card
- Certified/Cashier's Check

A disallowed payment penalty may be imposed if a payment fails to be funded or credited to the PADOR. The disallowed payment penalty is a minimum of \$25 or 10 percent of the payment amount, up to \$1,000.

## **Payments made by Electronic Funds Transfer (EFT)**

The Automated Clearing House (ACH) Debit, ACH Credit and Certified/Cashier's Check are methods of paying tax liabilities electronically. ACH Debit and ACH Credit accommodates the **electronic transmission of tax payments only**.

### Paper Registration for Cigarette Stamp Agents and Pari-Mutuel Tax Types

The EFT Authorization Agreement REV-331A, can be downloaded from PADOR's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) or obtained by mail at 1-800-362-2050. The REV-331A form allows you to select ACH Debit, ACH Credit or Certified/Cashier's check as your payment method. When your EFT registration is processed, you will receive touch-tone telephone reporting instructions for ACH Debit payments or PADOR's bank account information for ACH Credit payments by mail.

Cigarette Stamp Agents may also register through our business tax internet filing system, Electronic Tax Information and Data Exchange System (e-TIDES). Your EFT reporting instructions will be available within three business days of submission with the exception of any errors.

### ACH Debit Payment Method

**No Taxpayer related cost.** ACH Debit is a quick, convenient way of paying taxes. ACH Debit has a low error rate, file now pay later option, requires minimal data to be provided, and is the PADOR's recommended payment method. Before selecting this payment method, you must verify that your financial institution can provide a valid ACH end point for ACH Debit transactions.

Providing inaccurate bank information or having debit blocking services on your account can cause delays in processing your payment which may result in an assessment or billing notice. You should contact your bank to verify the bank account number and routing number for ACH Debit payments, and ensure that there are no debit blocking or debit authorization services on your bank account.

The PADOR does not accept International ACH Transactions (IAT) for ACH Debit payments. All funds must originate from a bank account within the territorial jurisdiction of the United States.

### ACH Credit Payment Method

**Taxpayer related cost.** If you select the ACH Credit payment method, the PADOR will provide you with the Commonwealth's bank account number and transit routing (ABA) number established for your electronic payment deposits. You should perform a pre-notification test through your financial institution against the Commonwealth's bank account. The pre-notification will verify the accuracy of the Commonwealth's bank account information. Pre-notifications are "zero-dollar" transactions that your financial institution will originate for you.

You will need to check with your financial institution to verify their cut-off time to ensure payment by the tax due date. It is important to work closely with your

financial institution to ensure that the required ACH Taxpayer Payment Addendum (TXP) Cash Concentration or Disbursement Plus format (CCD+) information is transmitted with each tax payment. Before selecting this payment method, verify that your financial institution can originate ACH Credit transactions in the CCD+ format. Failure to provide all the TXP information, and provide it in the proper format, may result in the improper and/or untimely processing of your tax payment to your account.

#### Certified/Cashier's Check Payment Method

As an alternative to ACH Debit or ACH Credit payments, you may select the option to make a payment using a certified or cashier's check for the mandated tax types.

The certified or cashier's check must be received by an express mail delivery service or in person, along with the tax documents that are due, on or before 4:00 p.m. ET of the tax due date to the following address:

**PA Department of Revenue  
Bureau of Business Trust Fund Taxes, EFT Unit  
9th Floor Strawberry Square  
Fourth and Walnut Streets  
Harrisburg, PA 17128-0908**

You must include the PA Account number, Entity ID (EIN/SSN or 10 digit Revenue ID), and tax period end date on the certified/cashier's check. Payments will not be accepted at other PADOR locations.

#### **Emergency Payment Method**

A FedWire is an emergency payment method that may be utilized only with prior written approval from the PADOR. The following requirements must be met to receive approval:

- Business must be registered for EFT for the tax type to be remitted
- Business has not submitted more than two FedWire requests per year, per tax type
- Business must provide
  - Account number
  - Tax type
  - Payment amount
  - Tax period end date
  - Quarter code (Corporate Taxes only: 1 = first quarter, 2 = second quarter, 3 = third quarter and 4 = fourth quarter, and 0 = no quarter applies)
  - Payment type code (Corporate Taxes only: A = Annual, E = Estimated and X = Extension)
  - Fax number or email address where approval should be sent

Under emergency situations, FedWire payments are restricted to two pre-approved payments per tax type per year. Subsequent FedWire payments may be subject to penalty.

## **Electronic Filing of Returns and Payments**

The PADOR offers three options for filing electronic returns and making payments.

**e-TIDES** ([www.etides.state.pa.us](http://www.etides.state.pa.us)) is an Internet based filing system which allows the electronic filing of a return with a payment, make a payment only, file a return only and make a notice payment for the following tax types:

- Consumer Fireworks Tax
- Corporate and Specialty Taxes
- Employer Withholding Tax
- Public Transportation Assistance Fund Taxes and Fees
- Sales, Use and Hotel Occupancy Tax
- Tobacco Products
  - License Renewal
- Vehicle Rental Tax
- Wine Excise Tax

To use e-TIDES, you will be required to register an e-Signature account by creating a User ID and Password. If you previously created an e-Signature account, you should login using your existing User ID and Password.

You must register your business in e-TIDES. You will need your Revenue ID or Account ID, Entity ID (EIN/SSN) and Entity ID type. Once registered, you may begin filing returns and making payments immediately.

When filing a return, you may select ACH Debit, ACH Credit, Credit or Debit Card (includes fees), Paper Checks (if less than \$1,000) as your payment method or select to file a Return Only for most tax types. All returns and ACH Debit payments can be viewed under the View Filing History link.

After your return is submitted, if you selected ACH Credit as your payment method, the ACH Credit instructions will be displayed or if you selected Credit or Debit Card as your payment method, our Credit/Debit card instructions will be displayed.

e-TIDES offers a multi-import or upload functionality which allows you to submit multiple returns or payments by uploading a single file. More information on preparing and uploading files can be found on the Instructions link under the Multi-Import Upload Information section.

The e-TIDES system allows you to change or update the following options electronically for most tax types in the Enterprise Maintenance link:

- Edit Bank Account Information
- Update Entity ID (EIN/SSN)
- Update Filing Status (Filing/Payment Frequency)
- Update Legal/Trade Name
- Update Address
- Cancel Account
- Update/Change Fiscal Year
- Update/Change Corporate Officer

The e-TIDES Document Center allows business owners and tax professionals the option to receive correspondence from the PADOR electronically, rather than through the mail. You may also request an Electronic Statement of Account (e-SOA) which will be available in the Document Center the next business day by 9:00 a.m. ET. More information on the electronic correspondence functionality can be found in the Get Assistance link.

**TeleFile** is a business tax filing system that allows the electronic filing of returns with a payment, make a payment only, file a return only and make a notice payment using a touch-tone telephone. You do not need to register to use the TeleFile system. The toll free number is 1-800-748-8299.

The TeleFile system allows you to make payments for the following tax types:

- Corporate and Specialty Taxes (annual, estimated and extension)
- Malt Beverage Tax
- Unstampable Little Cigars

The TeleFile system allows you to file returns and make payments for the following tax types:

- Employer Withholding Tax
- Public Transportation Assistance Fund Taxes and Fees
- Sales and Use Tax
- Vehicle Rental Tax

To use the TeleFile system you will need to provide two numbers associated with your business for identification. The first number you will need to enter is your PA assigned tax account ID number. The second number you must enter is your 9-digit Federal Employer Identification Number or Social Security Number or your 10-digit Revenue ID Number. You must know the period end date and the total amount of tax due.

The TeleFile menu options vary based on tax type. If you select the option to file a return only, the system will provide you with information on how to pay by check or credit and debit cards. You will receive a confirmation number as proof of filing, please retain this for future reference.

For additional information and assistance for the e-TIDES and TeleFile systems, please visit the PADOR's website or contact the e-Business Tax Unit at 717-783-6277.

### **Pennsylvania Tax Hub**

myPATH ([mypath.pa.gov](http://mypath.pa.gov)) is a new online system available for you to register, renew, file returns, pay balances and manage your account. You will also be able to review notices, letters and electronic correspondence.

myPATH currently supports the following tax types:

- International Fuel Tax Agreement
- Motor Carrier Road Tax
- Motor Fuel Tax
- Alternative Fuels Tax
- PA Fuel Transporter
- Medical Marijuana Tax

More information on the myPATH system can be found on the PADOR's website or by calling 1-800-482-4382.