

## LICENSEE TAX RESPONSIBILITY PROGRAM QUICK REFERENCE GUIDE

**By Direction of the Commonwealth of Pennsylvania's Governor's Office - Executive Order:**  
Commonwealth Licensee Tax Responsibility Program  
*Executive Order Number:* 2011-06  
*Effective Date:* September 15, 2011

The public relies on commonwealth licensing agencies for assurance that license applicants and licensees will:

- Conduct business in a reputable manner;
- Are in good standing within the commonwealth;
- Are in compliance with applicable laws and licensure requirements

### Established that:

- The Secretary of Revenue develop and operate a Licensee Tax Responsibility Program to identify any applicants for the issuance or renewal of state issued licenses who have not timely reported or paid all state taxes due and owing to the commonwealth.
- The chief administrators of all commonwealth agencies under the Governor's shall cooperate by:
  - Providing the Department of Revenue with the necessary information for business licensees and applicants for business licenses including, but not limited to,
  - The applicant's state personal income tax identification number, state sales tax number, state corporation tax number, state employer withholding tax number and unemployment compensation account number
  - On not less than an annual basis
- Department of Revenue shall issue a notice to the licensing agency indicating those licensees and applicants who have unresolved state tax obligations on not less than an annual basis.

### Program Administered By:

- Department of Revenue - Bureau of Compliance
  - Business License Clearance Division
  - Phone: 717-787-3911 Option 5
  - Fax: 717-783-6055

### Tax Checks Performed on Key Tax Types:

- Personal Income Tax
- Corporation Tax
- Sales Tax
- Employer Tax
- Inheritance Tax
- Motor Fuel Tax

### Who must file a PA40 Tax Return?

If you are a PA resident, nonresident or a part-year PA resident, you must file a PA tax return if:

- You received total PA gross taxable income in excess of \$33 during a single year, even if no tax is due with your PA return; and/or
- You incurred a loss from any transaction as an individual, sole proprietor, partner in a partnership or PA S corporation shareholder
- A dependent child with taxable income in excess of \$33 must file a PA tax return

### Contact Information:

Phone: 717-787-3911 Option 5

Fax: 717-783-6055

Mailing Address:

PA DEPT OF REVENUE  
BUREAU OF COMPLIANCE  
4<sup>TH</sup> AND WALNUT STREET  
HARRISBURG, PA 17128

### Make checks payable to:

Pennsylvania Department of Revenue

### IRS and PA Department of Revenue Data Sharing:

The IRS and the PA Department of Revenue are involved in an information sharing program. This includes:

- Facilitating the exchange of taxpayer data,
- Leveraging resources,
- Providing assistance to taxpayers to improve compliance and communications,
- Identifying and reporting information on emerging tax administration issues

If you received a letter related to a Personal Income Tax concern, the IRS provided data that would indicate you may have a PA State Tax filing obligation.

### When calling regarding the letter, we are able to speak with:

- The taxpayer(s)
- Power of Attorney
- Tax Preparer per specific year that filed the return(s)

### Is this a scam?

Personal information is not printed on the letter because of confidentiality of tax information. Please contact the Business License Clearance Division at 717-787-3911. We will verify your identity and help you resolve your outstanding issue(s).

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### Employer and Income History

Due to confidentiality of tax information we are only able to verify information that you provide to us and we are not able to tell you who your employers were or how much you made.

### How to get a W2 or 1099:

- You should contact your former employer(s) for copies of your W2's or 1099's. If you are unable to recall who your employer(s) were or get the documents;
- Contact the IRS and request a *Wage and Income Transcript*.
  - [www.irs.gov/individuals/tax-return-transcript-types-and-ways-to-order-them](http://www.irs.gov/individuals/tax-return-transcript-types-and-ways-to-order-them)
  - Phone: 1-800-908-9946
- Social Security Administration Office
  - [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount)
  - *Yearly Totals of Earnings*

### Reciprocal State Agreements:

- Pennsylvania honors a reciprocal state agreement with Indiana, Maryland, New Jersey, Ohio, Virginia, and West Virginia
- Agreement only applies to W2 income and does **not** apply to 1099 income

### Received a W2 or 1099 income from a PA address but did not enter PA for business:

Please call the phone number listed on the letter and we will provide you instructions for sending a letter of explanation and any other supporting documentation needed.

### Determining Residency:

For guidance in determining residency, please reference REV-611, the department's Determining Residency brochure, found on our website, [www.revenue.pa.gov](http://www.revenue.pa.gov). You will also find other general tax information and instructions on our site.

### Bureau of Compliance Case Status:

- Cases remain open for approximately 60 days from the date on the letter.
- There is no certificate that is issued to state that your case is in a compliant status, but submitting agencies are notified of case statuses.

### Status of Your Pennsylvania License

Your licensing agency has submitted you for tax compliance review per Executive Order 2011-06. If you are concerned about the status of your license, please contact the issuing agency.

### Letter Was Mailed to Wrong Address

Letters are sent based on the address provided by the licensing state agency. You should contact the agency that issues your license to update your mailing address.

### Corporation Taxes

For guidance regarding Pennsylvania Corporation Taxes, please reference REV-582, the department's brochure that can be found on our website, [www.revenue.pa.gov](http://www.revenue.pa.gov).

### Out of Existence/Withdrawal/Dissolution

If you are an entity that is ceasing operations in the Commonwealth of Pennsylvania, and you are registered with the PA Department of State, you will need to complete a REV-181.

If you are not registered at the Department of State, and you are ceasing operations, you will need to complete a REV-238. This form will only impact your corporation tax accounts.

Both forms can be found on our website [www.revenue.pa.gov](http://www.revenue.pa.gov)

### Sales and Use Tax

For guidance regarding Pennsylvania Sales and Use Tax, please reference REV-585, the department's brochure that can be found on our website, [www.revenue.pa.gov](http://www.revenue.pa.gov).

All sales tax license holders must file returns even for periods when no taxable sales were made. Such "zero returns" enable the department to distinguish between businesses that made no taxable sales and those that collected taxes and failed to remit them.

If there are specific questions around Sales and Use Tax filing, please contact the Department of Revenue's Taxpayer Services at 717-787-1064.

### Employer Withholding:

All Employers with an Employer Withholding Account has W2 & W3 filing requirements with **or** without wages paid.

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A W-2 Transmittal (REV-1667) along with an individual Wage and Tax Statement (W-2/1099-R) for each employee must be submitted annually on or before Jan. 31 following the year in which wages were paid.

Taxpayers Filing 250 or More W-2's or 1099's Must File Electronically

- e-TIDES
- Compact Disc
- Email to [ra-btftw2@pa.gov](mailto:ra-btftw2@pa.gov)

Taxpayers Filing Fewer Than 250 W-2's

- e-TIDES
- Compact Disc
- Email to [ra-btftw2@pa.gov](mailto:ra-btftw2@pa.gov)
- Paper W-2 forms\*
- TeleFile (if less than 10 W-2's), 1-800-748-8299

If there are specific questions around Employer Withholding filing, please contact the Department of Revenue's Employer Tax Division at 717-787-7635.

### Cancellation of Sales/Employer Accounts

Complete a REV-1706 is if you are canceling:

- PA state sales tax license
- Employer withholding account (does not cover unemployment accounts which must be filed with Dept. of Labor & Industry)
- Cigarette Dealer's License

### Inheritance Tax

For guidance regarding Pennsylvania Inheritance Tax General Information, please reference REV-720, the department's brochure that can be found on our website, [www.revenue.pa.gov](http://www.revenue.pa.gov).

A Pennsylvania Inheritance Tax Return, REV-1500, must be filed for every decedent with property that may be subject to Pennsylvania inheritance tax.

### Balances in Collections:

If you are actively working with the Department of Revenue or a Third Party Collection agency and received a letter, please contact the Business License Clearance Division. We will need to verify that your information is being reviewed and/or payments are being applied properly.

If you have a balance in collections with the PA Department of Revenue you may be requested to reach

out to your local Regional or District Office. All locations and contact information can be found at:

[www.revenue.pa.gov/GetAssistance/RegionalDistrictOffices](http://www.revenue.pa.gov/GetAssistance/RegionalDistrictOffices)

Third Party Collection agencies utilized by PA Department of Revenue:

#### **Penn Credit**

Phone: 717-238-7124 or 800-800-3328

#### **LGBS**

717-236-7666 or 888-999-1455

#### **Alliance One**

Phone: 866-583-3417

#### **Arcadia Recovery Bureau**

Phone: 888-271-2712

### PA Personal Income Tax Guide

The Pennsylvania Personal Income Tax (PIT) Guide is for informational purposes only, and while it's the department's intention to maintain the guidance as accurately as possible, this publication is not binding on the department if the guidance is outdated or contradicts statutory, regulatory or case law, or binding letter rulings. The PA PIT Tax Guide may be found on our website [www.revenue.pa.gov](http://www.revenue.pa.gov).

### The Pennsylvania Code

The full Pennsylvania Tax Code can be found at [www.pacode.com](http://www.pacode.com).

The tax code covers all taxes administered by the PA Department of Revenue. Please see the specific tax chapter for more detailed information.

### Bureau of Compliance Case Status:

- Cases remain open for approximately 60 days from the date on the letter.
- There is no certificate that is issued to state that your case is in a compliant status, but submitting agencies are notified of case statuses.

### ONLINE SERVICES:

e-Services Center at [www.doreservices.pa.gov](http://www.doreservices.pa.gov)

This is the location for all the department's electronic filing services. Through this website you can:

- file returns using PA Free File;
- request an extension of time to file;
- make payments including, estimated payments;

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- check the status of your return and refund;
- update your address;
- calculate penalty and interest;
- pay tax due by Electronic Funds Withdrawal for PA PIT; and
- find a link to pay by credit/debit card.

- **Written Requests:**  
PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
711 GIBSON BLVD.  
HARRISBURG, PA 17104-3218

### TAXPAYER ASSISTANCE:

- **Taxpayer Service and Information Center**  
Call 717-787-8201 for PA Personal Income Tax help during normal business hours, 7:30 a.m. to 5 p.m.

- **1-888-PATAXES**  
Touch-tone telephone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account, corporation tax account or property tax/rent rebate.

Harrisburg area residents may call 717-425-2533.

- **Online @ [www.revenue.pa.gov](http://www.revenue.pa.gov)**  
If you have Internet access, you can find answers to commonly asked questions by using the department's Online Customer Service Center. Use the *Find an Answer* feature to search the database of commonly asked questions. If you do not find your answer in this area, you can submit your question to a customer service representative.

- **PA Personal Income Tax Guide (PA PIT Guide)**  
The department's PA PIT Guide has information that explains Pennsylvania's income tax and its differences from federal rules. You can only access the PA PIT Guide at the department's website.

- **Language Services**  
Non-English-speaking taxpayers can receive assistance from the department through an interpretation service.

El Departamento de Impuestos puede ayudar los contribuyentes que no hablan inglés por medio de un servicio de traducción durante el periodo de pago de impuestos.

### FORMS ORDERING:

- **[www.revenue.state.pa.us](http://www.revenue.state.pa.us)**  
Pennsylvania income tax forms, schedules, brochures, electronic filing options, and other information are available on the department's website.
- **E-mail Requests for Forms: [ra-forms@pa.gov](mailto:ra-forms@pa.gov)**
- **1-888-PATAXES (728-2937)**  
In the Harrisburg area, call 717-425-2533.
- **Automated 24-hour Forms Ordering Message Service:**  
1-800-362-2050. This line serves taxpayers without touch-tone telephone service.