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DECEMBER COLLECTIONS PUSH STATE REVENUES TO \$191.2 MILLION ABOVE ESTIMATE AT HALFWAY POINT OF FISCAL YEAR

Halfway through the state's fiscal year, Pennsylvania has collected \$191.2 million, or 1.7 percent, more revenue than anticipated.

Last year at this time collections were 2 percent under estimate for the fiscal year; collections for December are 15.5 percent better than December 2009. This is the first time since 2007 that Pennsylvania's collections exceeded estimate at the halfway point in the fiscal year.

Every major tax category came in above estimate for the month of December:

- Corporate taxes are above estimate by 8.1 percent;
- Sales tax is above estimate by 4.9 percent; and
- Personal income tax is above estimate by 12.2 percent.

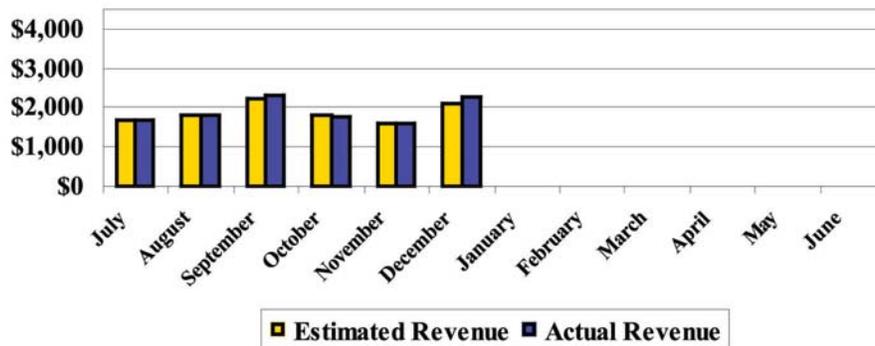
Revenue collections for December were \$2.3 billion, which was \$176.9 million, or 8.4 percent, more than anticipated. For the fiscal year-to-date, General Fund collections total \$11.5 billion, which is \$191.2 million, or 1.7 percent, above estimate.

FAST FACT:

Collections for December 2010 were 15.5 percent better than December 2009, and this was the first time since 2007 that Pennsylvania's collections exceeded estimate at the halfway point in the fiscal year

2010-2011 GENERAL FUND REVENUES ESTIMATED VERSUS ACTUAL COLLECTIONS (IN MILLIONS)

Collections for December 2010 were 15.5 percent better than December 2009



SEEKING PERSONAL INCOME TAX REFUNDS: AMENDED RETURN VS. PETITION FOR REFUND

If a taxpayer discovers personal income tax was overpaid for a tax year for which a return was already filed, he or she may request a refund by filing an amended return with the Bureau of Individual Taxes or filing a petition for refund (REV-65) with the Board of Appeals. Generally, an amended return must be filed within three years of the due date of the original return, while a petition for refund must be filed within three years of the date the tax was paid.

Seeking a refund of tax paid by filing an amended return is most appropriate when a taxpayer seeks to correct simple, non-complex issues – for example, correcting income reported – and discovers the error before the three-year statute of limitations for filing an amended return draws near. The department has generally permitted the filing of amended returns as an alternative for the ease of taxpayers, not because taxpayers have a legal right to file amended returns or because the department is obligated to act upon them.

In a case where the refund sought involves more complicated factual, legal or policy issues that may require further documentation, or where a taxpayer discovers the discrepancy at or near the end of the

three year statute of limitations for filing an amended return, the taxpayer should timely petition for refund to the Board of Appeals to ensure the substantive claim for refund will be reviewed by the department and a written decision and order will be issued. Examples where refunds are better sought through the Board of Appeals include adjustments of items of income or basis adjustments, particularly in cases of fiduciary returns and returns involving income from pass-through entities.

When a petition for refund is filed, the Board of Appeals is required to review the petition and issue a decision and order within six months (or a year, if agreed to by the parties). If the Board of Appeals dismisses or denies the petition, the taxpayer then has the right to appeal the decision to the Board of Finance and Revenue. Conversely, a taxpayer does not have a statutory right to appeal if the department does not act on an amended return before the statute of limitations for filing a petition for refund expires.

Although the department endeavors to act in a timely manner upon all amended returns submitted, petitioning for refund to the Board of Appeals is the best way to protect a taxpayer's appeal rights.

FED/STATE E-FILE NOTE:

Due to recent changes in federal tax law, the Internal Revenue Service cannot accept until mid- to late-February federal income tax returns from taxpayers who itemize deductions or claim the higher education tuition and fees deduction or educator expenses deduction. Therefore, while Fed/State e-file returns are now being accepted, software companies and tax preparers may hold

simultaneously e-filed state and federal returns until mid- to late-February, potentially delaying Pennsylvania's receipt and processing of such returns. A taxpayer or tax preparer will receive an acknowledgement for each return Pennsylvania receives; until acknowledgement is received from the state, Pennsylvania has not received the e-filed return.

FEDERAL TAX CREDIT AVAILABLE TO OFFSET UP TO 35 PERCENT OF SMALL BUSINESSES' HEALTH CARE COSTS

The Affordable Care Act, the new federal health care reform law, provides tax credits to help cover the cost of health insurance. Small businesses are one of the first groups to benefit.

This year, up to 179,000 small businesses in Pennsylvania that provide health insurance to employees and pay at least half of the health insurance premiums are eligible for the federal tax credits of up to 35 percent of the employers' health insurance contributions for employees.

Small businesses can receive the credit not only for traditional health insurance coverage, but also for add-on dental, vision and other limited-scope coverage.

The federal health care tax credit is generally available to businesses with 25 or fewer full-time employees – or the equivalent in a mix of full- and part-time employees – that pay average annual wages under \$50,000. It is also available to small, tax-exempt organizations, for up to 25 percent of contributions.

In 2014, this credit will increase to offset up to 50 percent of a small business's health care costs. For small, tax-exempt organizations, it will increase to offset up to 35 percent of contributions.

For more information, visit the [Affordable Care Act Tax Provisions](#) Section of the IRS website.

TAX PROFESSIONAL E-SERVICES CENTER



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

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

S CORPORATION REVOCATION

Act 67 of 2006 amended the Tax Reform Code to provide that all federal S corporations are Pennsylvania S corporations.

Any federal S corporation that does not want to be a Pennsylvania S corporation may elect not to be taxed as a Pennsylvania S corporation by filing the Election Not to be Taxed as a Pennsylvania S Corporation (REV-976) on or before the due date or extended due date of the PA Corporate Tax Report for the first period for which the election is to be in effect. Once the election is made, it cannot be revoked for five years. These provisions went into effect for tax periods beginning on or after Jan. 1, 2006, so 2011 is the first year taxpayers who made this election are able to revoke it.

To revoke an election, the corporation must send a letter signed by shareholders holding more than one-half of the shares of stock of the corporation on the day on which the revocation is made. This letter must contain the name of the corporation, federal EIN, PA corporate tax account number and the effective date of the revocation. If no effective date is provided, the

revocation will be effective for the first tax period for which the revocation was timely submitted.

In the case of a corporation with qualified Subchapter S subsidiaries, the letter must also include the names and PA corporate tax account numbers of all qualified Subchapter S subsidiaries doing business in Pennsylvania.

This letter must be mailed to:

PA Department of Revenue
Bureau of Corporation Taxes
Processing Division
P.O. Box 280705
Harrisburg, PA 17128-0705

The deadline for revocation of an election not to be taxed as a Pennsylvania S corporation is the 15th day of the third month of the year in which the revocation is to be in effect. A revocation submitted after the due date will be in effect for the next tax period. A revocation received within five years of the election will be effective for the first tax period for which the taxpayer is eligible to revoke the election.

PUBLIC UTILITY REALTY TAX (PURTA) GROSS RECEIPTS TAX SURCHARGE EFFECTIVE FOR 2011

To protect the General Fund against the potential cost of PURTA litigation losses, Act 89 of 2002 created a gross receipts tax surcharge in the event reductions in tax liability, as the result of PURTA appeals, exceed \$5 million in any fiscal year.

In 2010, PURTA liabilities were reduced by \$28.9 million, triggering the 2011 surcharge of 1.6 mills or 0.16 percent

When a surcharge is imposed, it is in effect for one tax year only, in order to recover the amount of tax lost in litigation in the previous year. The surcharge is applied to the gross receipts tax in addition to the current rates (50 mills for non-electric companies and 59 mills for electric companies), except for mobile telecommunications and interstate receipts, which were added to the gross receipts tax base in 2004.

The gross receipts tax surcharge is effective Jan. 1, 2011. The additional 1.6 mills is imposed upon each

dollar of gross receipts reported, except gross receipts from mobile telecommunication services and telegraph or telephone messages transmitted in interstate commerce.

Because utility companies pass along their gross receipts tax liabilities to consumers, this will likely raise the utility bills of consumers and businesses. The surcharge will be recovered through a slightly higher State Tax Adjustment Surcharge (STAS) on utility bills. This millage increase will add \$0.16 to a typical \$100 monthly utility bill.

Utility companies will be required to pre-pay the surcharge on March 15, 2011, for the 2011 tax year, with a final payment due March 15, 2012.

The surcharge mechanism has been invoked on three previous occasions: 2005 at 0.6 mills, 2007 at 1.2 mills and 2008 at 2.8 mills.



2011 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2010 PACT Act Report	Unstampable Little Cigar Return
Jan. 18	December Monthly Cigarette Stamping Agent (CSA) Cigarette Tax Dealer Consignment Payment	July 11 June PACT Act Report
	CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	July 15 June Monthly CSA Cigarette Tax Dealer Consignment Payment
Jan. 20	December 2010 CSA Report of Cigarettes and Cigarette Tax Stamps	July 20 June CSA Report of Cigarettes and Cigarette Tax Stamps
	Unstampable Little Cigar Return	Unstampable Little Cigar Return
Feb. 10	January PACT Act Report	Aug. 10 July PACT Act Report
Feb. 15	January Monthly CSA Cigarette Tax Dealer Consignment Payment	Aug. 15 July Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb. 22	January CSA Report of Cigarettes and Cigarette Tax Stamps	Aug. 22 July CSA Report of Cigarettes and Cigarette Tax Stamps
	Unstampable Little Cigar Return	Unstampable Little Cigar Return
Feb. 28	Cigarette Dealer Licenses expire	Sept. 12 August PACT Act Report
Mar. 10	February PACT Act Report	Sept. 15 August Monthly CSA Cigarette Tax Dealer Consignment Payment
Mar. 15	February Monthly CSA Cigarette Tax Dealer Consignment Payment	Sept. 20 August CSA Report of Cigarettes and Cigarette Tax Stamps
Mar. 21	February CSA Report of Cigarettes and Cigarette Tax Stamps	Unstampable Little Cigar Return
	Unstampable Little Cigar Return	Oct. 11 September PACT Act Report
Apr. 11	March PACT Act Report	Oct. 17 September Monthly CSA Cigarette Tax Dealer Consignment Payment
Apr. 15	March Monthly CSA Cigarette Tax Dealer Consignment Payment	Oct. 20 September CSA Report of Cigarettes and Cigarette Tax Stamps
Apr. 20	March CSA Report of Cigarettes and Cigarette Tax Stamps	Unstampable Little Cigar Return
	Unstampable Little Cigar Return	Nov. 10 October PACT Act Report
May 10	April PACT Act Report	Nov. 15 October Monthly CSA Cigarette Tax Dealer Consignment Payment
May 16	April Monthly CSA Cigarette Tax Dealer Consignment Payment	Nov. 21 October CSA Report of Cigarettes and Cigarette Tax Stamps
May 20	April CSA Report of Cigarettes and Cigarette Tax Stamps	Unstampable Little Cigar Return
	Unstampable Little Cigar Return	Dec. 12 November PACT Act Report
June 10	May PACT Act Report	Dec. 15 November Monthly CSA Cigarette Tax Dealer Consignment Payment
June 15	May Monthly CSA Cigarette Tax Dealer Consignment Payment	Dec. 20 November CSA Report of Cigarettes and Cigarette Tax Stamps
June 20	May CSA Report of Cigarettes and Cigarette Tax Stamps	Unstampable Little Cigar Return

CORPORATION TAXES

Jan. 18	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. 28, 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. 1	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report		Aug. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Apr. 30
Apr. 18	Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**		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*
	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31		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)
	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*		Sept. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
	Gross Premiums Annual Tax Report		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*
	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 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)
May 2	PURTA Annual Report previous year and Tentative Prepayment current year		Oct. 17 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30
May 16	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 Oct. 31, Jan. 31, Apr. 30 and July 31*
	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 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 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)		Nov. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31
June 1	Domestic and Foreign Marine Annual Tax Report		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*
June 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 28		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 June 30, Sept. 30, Dec. 31 and Mar. 31*		Dec. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 31
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Feb. 28 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)		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*
July 1	Electric Co-Op Annual Tax Report for previous year		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. 28 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)
July 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Mar. 31		
	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*		

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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

Jan. 5	2010 Semimonthly Employer Withholding Deposit	June 20	Semimonthly Employer Withholding Deposit*
Jan. 20	Semimonthly Employer Withholding Deposit	July 6	Semimonthly Employer Withholding Deposit*
Jan. 31	All 2010 W-2 Forms and Transmittal	July 15	June Monthly Employer Withholding Deposit
	2010 Fourth Quarter Quarterly Employer Deposit Statement and Return	July 20	Semimonthly Employer Withholding Deposit*
	2010 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	Aug. 1	Quarterly Employer Deposit Statement and W-3 Return
	December 2010 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. 18	Semimonthly Employer Withholding Deposit*
Feb. 18	Semimonthly Employer Withholding Deposit*	Sept. 6	Semimonthly Employer Withholding Deposit*
Mar. 3	Semimonthly Employer Withholding Deposit*	Sept. 15	August Monthly Employer Withholding Deposit
Mar. 15	February Monthly Employer Withholding Deposit	Sept. 20	Semimonthly Employer Withholding Deposit*
Mar. 18	Semimonthly Employer Withholding Deposit*	Oct. 5	Semimonthly Employer Withholding Deposit*
Apr. 5	Semimonthly Employer Withholding Deposit*	Oct. 17	September Monthly Employer Withholding Deposit
Apr. 18	March Monthly Employer Withholding Deposit	Oct. 19	Semimonthly Employer Withholding Deposit*
Apr. 20	Semimonthly Employer Withholding Deposit*	Oct. 31	Quarterly Employer Deposit Statement and W-3 Return
May 2	Quarterly Employer Deposit Statement and W-3 Return	Nov. 3	Semimonthly Employer Withholding Deposit*
May 4	Semimonthly Employer Withholding Deposit*	Nov. 15	October Monthly Employer Withholding Deposit
May 16	April Monthly Employer Withholding Deposit	Nov. 18	Semimonthly Employer Withholding Deposit*
May 18	Semimonthly Employer Withholding Deposit*	Dec. 5	Semimonthly Employer Withholding Deposit*
June 3	Semimonthly Employer Withholding Deposit*	Dec. 15	November Monthly Employer Withholding Deposit
June 15	May Monthly Employer Withholding Deposit	Dec. 20	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	2010 Fourth Quarter IFTA Tax Report	Aug. 1	2011 Second Quarter IFTA Tax Report
Feb. 28	Grace Period ends for 2010 Decals for IFTA Carriers	Oct. 31	2011 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 2012 IFTA Decals
May 2	2011 First Quarter IFTA Tax Report	Dec. 31	IFTA Decals Expire Except for Grace Period



LIQUID FUELS AND FUELS TAX

Jan. 20	December 2010 Monthly Liquid Fuels and Fuels Tax Report
Feb. 22	January Monthly Liquid Fuels and Fuels Tax Report
Mar. 21	February Monthly Liquid Fuels and Fuels Tax Report
Apr. 20	March Monthly Liquid Fuels and Fuel Tax Report
May 20	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. 22	July Monthly Liquid Fuels and Fuels Tax Report
Sept. 20	August Monthly Liquid Fuels and Fuels Tax Report
Oct. 20	September Monthly Liquid Fuels and Fuels Tax Report
Nov. 21	October Monthly Liquid Fuels and Fuels Tax Report
Dec. 20	November Monthly Liquid Fuels Tax Report

MALT BEVERAGE TAX

Jan. 18	December 2010 Manufacturer and Bonded Importer Malt Beverage Report December 2010 Distributor Malt Beverage Report
Feb. 15	January Manufacturer and Bonded Importer Malt Beverage Report January Distributor Malt Beverage Report
Mar. 15	February Manufacturer and Bonded Importer Malt Beverage Report February Distributor Malt Beverage Report
Apr. 15	March Manufacturer and Bonded Importer Malt Beverage Report March Distributor Malt Beverage Report
May 16	April Manufacturer and Bonded Importer Malt Beverage Report April Distributor Malt Beverage Report
June 15	May Manufacturer and Bonded Importer Malt Beverage Report May Distributor Malt Beverage Report

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

MOTOR CARRIERS ROAD TAX

Feb. 28	Grace Period ends for 2010 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. 13	First day to file 2010 PA Income Tax Returns using TeleFile and pa.direct.file
Jan. 14	First day to file 2010 PA Income Tax Returns using Fed/State e-file
Jan. 18	Final 2010 Estimated Personal Income Tax Declaration and Payment Fourth 2010 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*
Feb. 28	1099R Information Returns for Early Distributions
Apr. 15	First 2011 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2011 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

Apr. 18	2010 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2010 Personal Income Tax Approved Extension to File Annual 2010 Fiduciary Income Tax Returns Annual 2010 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
June 15	Second 2011 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
July 15	Second 2011 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

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Continued from page 8. **Personal Income Tax**

Sept. 15 Third 2011 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

Annual 2010 Fiduciary Income Tax Returns with five-month extension

Annual 2010 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*

Oct. 17 2010 Annual Personal Income Tax Return with six-month extension

Last Day to file 2010 PA Income Tax Returns using TeleFile, pa.direct.file and Fed/State e-file

Third 2011 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 2010 Fourth Quarter PTA Return

Apr. 20 First Quarter PTA Return

July 20 Second Quarter PTA Return

Oct. 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. 20 Transient Vendor Certificates expire

2010 December Monthly Sales Tax Return

2010 Fourth Quarter Sales Tax Return

Jan. 31 Promoter Certificates expire

Feb. 22 January Monthly Sales Tax Return

2010 Semiannual Sales Tax Return

Mar. 21 February Monthly Sales Tax Return

Apr. 20 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 20 Second Quarter Sales Tax Return

June Monthly Sales Tax Return*

Aug. 22 July Monthly Sales Tax Return*

Semiannual Sales Tax Return

Sept. 20 August Monthly Sales Tax Return*

Oct. 20 Third Quarter Sales Tax Return

September Monthly Sales Tax Return*

Nov. 21 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 2010 Fourth Quarter Vehicle Rental Tax Return

Feb. 15 2010 Vehicle Rental Tax Reconciliation

Apr. 20 First Quarter Vehicle Rental Tax Return

July 20 Second Quarter Vehicle Rental Tax Return

Oct. 20 Third Quarter Vehicle Rental Tax Return