

NUMBER 112
NOVEMBER/DECEMBER/JANUARY 2005



THE TAX UPDATE IS A
BI-MONTHLY E-NEWSLETTER
PUBLISHED BY THE
PENNSYLVANIA
DEPARTMENT
OF REVENUE
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IN THIS ISSUE:

- BUSINESS TAX REFORM COMMISSION FINAL REPORT *page 1-2*
- FORM REVISIONS *page 2*
- NEW YEAR'S RESOLUTION – FILE SALES TAX RETURN ELECTRONICALLY *page 3-4*
- FEDERAL/STATE E-FILE UPDATE *page 4*
- PASS THROUGH BUSINESS OFFICE CELEBRATES SECOND ANNIVERSARY *page 5*
- ATTENTION EMPLOYERS *page 5*
- DECLARATION OF DE MINIMIS PA ACTIVITY NOW AVAILABLE *page 6*
- WAGE GARNISHMENT *page 6*
- NEW ADDRESS – PA CORPORATE TAX REPORTS *page 6*
- TAX DUE DATE REFERENCE GUIDE FOR TAX YEAR 2005 *page 7-10*

FAST FACT:

Sixty-seven percent of business registration applications were filed electronically in 2004 . . . an increase of 7 percent from 2003.

BUSINESS REFORM COMMISSION

Final Report



Revenue Secretary Gregory C. Fajt, PA Business Tax Reform Commission Chairman and Commissioner Joseph Cottonaro presenting the Commission's Final Report at a press conference in Harrisburg on November 30.

On March 4, 2004, Governor Edward G. Rendell issued an Executive Order establishing a **Business Tax Reform Commission** (Commission). The Order stated the Governor's desire to improve Pennsylvania's competitive position through a reduction in business tax rates. It directed the Commission to evaluate the Commonwealth's current business tax structure and recommend changes that would broaden the tax base, thus allowing for a corporate tax rate reduction while protecting the stability of the state budget. The result of these actions would be to ensure greater fairness in business taxation and create a more competitive business climate leading to greater economic growth. The Order required that the Commission recommendations be revenue neutral.

The **final report** released by the Pennsylvania Business Tax Reform Commission on November 30, 2004 recommends a 30 percent reduction in the state's Corporate Net Income (CNI) Tax. The new 6.99 percent rate would be lower than all of the Commonwealth's surrounding states.

The Commission's final report also recommends uncapping the amount of future Net Operating Losses that can be claimed by

businesses, changing the apportionment structure for the CNI Tax and reforming the appeals process within the state Department of Revenue.

In its final report, the Commission said Pennsylvania's current CNI Tax rate is not competitive with other states. Lowering the CNI Tax rate was the Commission's primary goal. Reducing the CNI Tax rate to 6.99 percent would make Pennsylvania's rate lower than all of its surrounding states and move the Commonwealth's rate from 3rd highest to 26th highest among the states.

The Commission also recommends:

- Eliminating the existing \$2 million annual cap on Net Operating Losses, which it said discourages economic development and is at odds with other state policy and funding initiatives that encourage technology-based and biotech company start-ups.
- Changing the weighting of the sales factor of the CNI Tax apportionment formula from the present 60 percent to 100 percent, which the Commission said would encourage employers to locate or expand in Pennsylvania.

Continued on page 2

BUSINESS REFORM COMMISSION. Final Report. Continued from page 1

- Shifting to market-based sourcing in the CNI Tax apportionment formula for the sale of services, which the Commission said would encourage growth in service-related industries.
- Continuing the phase-out of the Capital Stock and Franchise Tax on its current schedule, or accelerate the phase-out if possible.
- Reforming Pennsylvania's tax appeals process and related administrative procedures, which the Commission said are inefficient and confusing to businesses and detrimental to Pennsylvania's business climate.

To keep its recommendations revenue neutral, the Commission recommends that Pennsylvania shift to a mandatory unitary combined reporting system, which would require members of a unitary group of businesses to combine their income and expenses for tax purposes. The Commission said Pennsylvania's existing separate company reporting uses a narrow tax base and allows tax-planning opportunities such as the use of passive investment companies, sometimes called Delaware holding companies, to shift income outside the Commonwealth.

The Commission said mandatory unitary combined reporting would better measure the net income of affiliated corporations generated within a taxing jurisdiction by broadening the tax base to make it less susceptible to manipulation.

The Commission also recommends a new tax on "pass through" businesses. Profits of such businesses are currently taxed at the 3.07 percent Personal Income Tax rate, rather than the 9.99 percent CNI Tax rate paid by ordinary corporations. The Commission said the 6.92 percentage-point gap is the largest of any state, and recommended that it be narrowed as part of its tax reform proposal.

The Commission's recommendations would have a net cost to the General Fund of \$49 million. It believes the relatively small expense would allow a more competitive CNI Tax rate and help offset the impact of combined reporting and the new tax on pass through businesses.

The Commission stressed that its final report is a unified proposal, and should be considered as such.

"The Commission endorses the tax recommendations contained in this plan as a package," the final report says. "It does not endorse any of the recommendations individually except the recommendations on improvements to the tax appeals process."

The Commission's final report contains detailed summaries of testimony at its 14 meetings, discussions of other options considered and comments by members. The report can be viewed or downloaded by visiting the Commission's web site at www.businessreform.state.pa.us.

FORM REVISIONS

The following forms have been revised **as of November 2004**. Any prior versions should be destroyed.

- **REV-251** Tax Bulletin 53B and 53F (Foreign Corporations)
- **REV-252** Tax Bulletin 53C and 53E (Domestic Corporations)
- **REV-253** Tax Bulletin 53D (Mergers)
- **REV-1811** Instructions for Securing a Tax Clearance Certificate
- **REV-1076** Procedures for Securing a Bulk Sales Clearance Certificate

The revised forms are currently available on the Department's Web site at www.revenue.state.pa.us.

NEW YEAR'S RESOLUTION - FILE SALES TAX RETURNS ELECTRONICALLY

Each New Year brings many changes and 2005 will be no exception. Beginning in 2005, Sales Tax filers will have three options for filing Sales Tax returns and payments electronically, thus eliminating the need for paper coupons.

All of the Department's systems have been designed with the tax practitioner community in mind. Tax practitioners will still be able to file and/or make payments on behalf of their clients and provide the added service of assuring their customers that the return and payment have been received by the Department of Revenue.

1. INTERNET (www.etides.state.pa.us)

One electronic filing option is the Department's Internet-based **e-TIDES** system, which has undergone extensive redesign in recent months to offer more user-friendly access. Registering to use e-TIDES takes only minutes, and taxpayers will be able to file returns and make payments immediately.

The Department of Revenue has made a number of changes to the e-TIDES system:

- **E-TIDES** registration no longer requires a signature document. Enterprise registration is now a real-time process, allowing business taxpayers to file for an enterprise the same day they sign up.
- E-TIDES now accepts amended returns.
- E-TIDES has added account maintenance capabilities, such as the ability to change an address online.
- Through e-TIDES, taxpayers can now notify the Department of Revenue that an enterprise is out of business.
- E-TIDES can send due date reminders to taxpayers via e-mail.

2. TELEPHONE (1-800-748-8299)

Taxpayers without access to the Internet can use the new Business TeleFile system, available mid January 2005. File and pay Sales Taxes with a simple five-minute, toll-free telephone call. Registration is not required to use the TeleFile system.

Taxpayers will need to enter the following information to file Sales Tax returns and payments via TeleFile:

- 8-digit PA Sales Tax Account ID Number
- 9-digit Entity ID (EIN or SSN associated with Sales Tax number)

- Tax Period (end date)
- Gross PA Sales
- Net Taxable PA Sales
- Amount of PA Sales Tax collected
- Amount of Use Tax due – if any
- Any applicable credits – (TPPR/other)
- Corresponding amounts for Philadelphia and/or Allegheny Counties (if applicable)
- Banking information (routing number, account number, acct. type) for ACH Debit.

3. COMPUTER SOFTWARE

Taxpayers filing in multiple states, including Pennsylvania, may find third-party software to be the best option. The Department is working with a number of vendors and will list them on its Web site and in the PA Tax Update as they are tested and approved.

A few advantages to filing Sales Tax returns electronically:

- Elimination of many preparation and processing errors
- Confirmation that returns and payments have been received
- Access to an online account history
- File early and schedule a payment for the due date
- Increased security

Sales and Use Tax account holders **WILL NOT** receive a paper coupon booklet for the 2005 calendar year. Account holders will receive a letter with information about the filing systems in place of a coupon booklet and the *2005 PA Sales, Use and Hotel Occupancy Tax Returns Tax Periods and Administrative Due Dates* reminder card (REV-819). The 2005 due date reminder card is now available on the Department's Web site.

The Department of Revenue's new e-Business customer service center can answer questions about electronic filing of business taxes. Submit a question to a customer service representative through the **Online Customer Service Center** (available through the Department's Web site at www.revenue.state.pa.us or call (717) 783-6277).

New Year's resolution – File Sales Tax returns electronically. Continued from page 3.

APPROVED THIRD PARTY VENDOR FOR SALES TAX



Trustfile Sales and Use Tax e-filing and e-payment software is currently offered free in Pennsylvania for all of 2005. With an interface specifically designed for ease of use, Trustfile provides enhanced functionality, secure transmission, and free technical support.

Software benefits include automatic and accurate form calculations per current state requirements, data import from virtually any spreadsheet, data archiving, and a helpful "Transmission Manager" that walks you through the process.

Trustfile products also offer secure, confirmed transmission via the Internet. Complete all of your work safely off-line, logging on only for transmission. Trustfile is currently offered in ten states, and free Pennsylvania software is now available at www.trustfile.com.



CLICK. ZIP. FAST ROUND TRIP.

FEDERAL/STATE E-FILE UPDATE

The Pennsylvania Department of Revenue will be accepting two new PA Personal Income Tax forms electronically through the Federal/State e-file program beginning in tax year 2004:

- PA Schedule T, Gambling and Lottery Winnings
- REV-1630, Underpayment of Estimated Tax By Individuals

PA Schedule T is a new schedule created for non-residents and Pennsylvania residents to report income earned for all gambling and lottery winnings from Pennsylvania sources. (Prizes from the Pennsylvania Lottery are not taxable for state Personal Income Tax purposes.) Only one PA Schedule T per return can be filed electronically.

The Form REV-1630 is used to determine a taxpayer's estimated underpayment penalty and any interest owed to the Department. Only one REV-1630 per return can be filed electronically.

To register your Electronic Filing Identification Number (EFIN) with the Department for the first time, please provide a copy of your IRS acceptance letter to the Department of Revenue's electronic filing section. Fax the acceptance letter to (717) 772-4193.

The Department is not mailing paper copies of the Publication PA-1345, Handbook for Electronic Filers of PA Individual Income Tax Returns, to registered Electronic Return Originators (EROs) this tax season. The handbook will be available for download from the Department's Web site at www.revenue.state.pa.us.

PASS THROUGH BUSINESS OFFICE CELEBRATES SECOND ANNIVERSARY

Tackles Abusive Tax Shelters

The Department of Revenue's Pass Through Business Office (PTBO) recently celebrated its second anniversary. Since November 2002, the PTBO has assessed a total of \$37 million and collected more than \$10.8 million.

The office's primary task is to enforce Pennsylvania's tax requirements for pass through businesses and their owners. The PTBO staff conducts a review and reconciliation of information returns for partnerships and PA S corporations (PA-20S/PA-65 and resident/non-resident K-1s) and individual tax returns of partners and shareholders. The office uses a state-of-the-art case tracking computer system to relate all of the ownership interests (and corresponding K-1s) for a single taxpayer. The income tax obligations of all partners in a partnership can be simultaneously and uniformly reviewed and verified.

The PTBO office has taken on the additional task of tackling more complex tax avoidance techniques, such as abusive tax shelters. Some taxpayers use illegal tax shelters to avoid reporting and paying personal income and corporate taxes. The PTBO office has added several auditors with experience in state and federal tax planning to identify abusive tax shelters.

Pennsylvania signed a joint agreement with the IRS under the Abusive Tax Avoidance Transactions (ATAT) partnership in September 2003 to coordinate efforts and share data on illegal schemes to avoid both federal and state taxes. Pennsylvania also participates in a joint agreement facilitated by the Federation of Tax Administrators (FTA) in March 2004 to share information on abusive tax shelters and other illegal transactions among states.

An abusive tax scheme can take many forms, with the main characteristic being the promise of tax benefits. These transactions typically have no economic purpose other than reducing taxes and tax liabilities. Most tax schemes bury money in multiple layers of transactions and multiple domestic and foreign pass-

through entities including: partnerships, S corporations, limited liability companies and trusts. The PTBO is equipped to address complicated filing requirements and tax reports filed by multi-tier partnerships with partners that are corporations, trusts, limited liability companies or numerous other partnerships.

With the Department's increased auditing efforts and partnerships with the IRS and other states, it is only a matter of time until taxpayers who have used abusive shelters to hide money are discovered.

The Department's voluntary disclosure program allows taxpayers that become aware of their Pennsylvania tax obligations to voluntarily disclose their liabilities and have penalties abated. Taxpayers, including partnerships and their partners and PA S corporations and their shareholders, with unmet filing and payment obligations can participate. Only taxpayers who are not currently the subject of enforcement and have not been contacted by the Department can qualify under the program.

In return for a complete disclosure of their liabilities, voluntary disclosure participants will have penalties abated. However, they will be required to pay tax and interest. The look-back period is limited to three prior years from the original due date of the return, plus the current year for Personal Income Tax obligations and five years plus the current year for corporation taxes. Partnerships with at least one partner that is not an individual, will be required to file information returns for the last five years.

To make a voluntary disclosure, contact:

Liaison Officer
Voluntary Disclosure Program
PA Department of Revenue
P.O. Box 281100
Harrisburg, PA 17128-1100
(717) 787-9832

ATTENTION EMPLOYERS

The Department of Revenue is asking for your help. When filing your W-2 Transmittal (REV-1667) in January 2005, please enter your Employer Identification Number (EIN) in the block labeled "Entity ID (EIN)".

Entering the EIN will help ensure accuracy when your information is processed.

DECLARATION OF DE MINIMIS PA ACTIVITY NOW AVAILABLE

On April 13, 2004, the Pennsylvania Department of Revenue issued Corporation Tax Bulletin 2004-01, that establishes an exemption from the Pennsylvania Corporate Tax Report (RCT-101) filing requirement for certain de minimis activities.

Non-Pennsylvania corporations, including all entities subject to the Foreign Franchise and/or Corporate Net Income Taxes whose Pennsylvania activity during a tax year is considered de minimis, may instead file a Declaration of De Minimis PA Activity (RCT-101D) for that period rather than the RCT-101. An RCT-101D may be filed for any year that a report has not yet been filed, or when one has been filed but is currently open for

settlement or resettlement so long as the corporation's PA activity meets de minimis standards.

The RCT-101D and instructions are available on the Department's Web site www.revenue.state.pa.us under 'Corporation Taxes' in the Forms and Publications section.

For further information on de minimis activity in the Commonwealth, please refer to Corporation Tax Bulletin 2004-01, which is available under 'Corporation Tax Bulletins' in the Corporation Tax Section of the Business Taxpayer area of the Department's Web site.

WAGE GARNISHMENT

The Department of Revenue was authorized under Act 46 of 2003 to collect unpaid taxes by garnishing the wages of delinquent taxpayers. The Department may garnish up to 10 percent of a delinquent taxpayer's wages.

The Department will first notify taxpayers of its intent to contact their employers to begin withholding. If a taxpayer fails to resolve his or her tax liabilities, the employer will be ordered to begin garnishing their wages and making payments to the Commonwealth. The garnishment will continue until the tax liability is paid in full or until the employee leaves the employer's service.

Employers may retain up to 2 percent of the amount collected to compensate for costs of additional bookkeeping. Employers that fail to properly withhold and remit the required amount will be assessed the full amount of the tax and costs due, plus an additional penalty of 5 percent per month up to a maximum of 50 percent of the liability.

The Department of Revenue is not required to obtain a court order to begin garnishing wages. The Department may garnish wages to collect any taxes due to the Commonwealth, including those assessed against corporate officers.

Wage garnishment has proven to be an effective tool in recovering unpaid tax liabilities in other states. Enforcing the tax laws of the Commonwealth helps ensure equity among all Pennsylvania taxpayers and helps keep tax rates as low as possible.

NEW ADDRESS - AMENDED PA CORPORATE TAX REPORTS

The Bureau of Corporation Taxes has a new mailing address for filing an Amended PA Corporate Tax Report (RCT-101X) and Reports of Change in Corporate Net Income Tax (RCT-128C) to process these returns more efficiently.

Effective immediately, filings of RCT-101X and RCT-128C should be mailed to:

PA Department of Revenue
Bureau of Corporation Taxes
P.O. Box 280407
Harrisburg, PA 17128-0407

Corporate taxpayers are also reminded that changes in taxable income due to a federal audit must be reported on RCT-128C. Taxpayers amending a PA Corporate Tax Report for any other reason must file RCT-101X.

In both cases, the taxpayer must include all documentation necessary to support the amended report. Failure to properly file RCT-101X or RCT-128C could delay the processing of any refunds due to the taxpayer.

2005 Reference Guide

page 7

TAX DUE DATE REFERENCE GUIDE FOR TAX YEAR 2005

CIGARETTE TAX

Jan 18 December Monthly CSA Cigarette Dealer Consignment Payment
CSA & Wholesale Cigarette Dealer Renewal Licenses

Feb 15 January Monthly CSA Cigarette Dealer Consignment Payment

Feb 28 Cigarette Dealers' Licenses expire

Mar 15 February Monthly CSA Cigarette Dealer Consignment Payment

Apr 15 March Monthly CSA Cigarette Dealer Consignment Payment

May 16 April Monthly CSA Cigarette Dealer Consignment Payment

Jun 15 May Monthly CSA Cigarette Dealer Consignment Payment

Jul 15 June Monthly CSA Cigarette Dealer Consignment Payment

Aug 15 July Monthly CSA Cigarette Dealer Consignment Payment

Sep 15 August Monthly CSA Cigarette Dealer Consignment Payment

Oct 17 September Monthly CSA Cigarette Dealer Consignment Payment

Nov 15 October Monthly CSA Cigarette Dealer Consignment Payment

Dec 15 November Monthly CSA Cigarette Dealer Consignment Payment

CORPORATION TAXES

Jan 18 PA-S Election due for current tax year ending 10-31
Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for tax year ending 09-30
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 01-31, 04-30, 07-31, and 10-31**

Feb 01 2004 Surplus Lines Gross Premiums Tax Report

Feb 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 10-31
2004 Private Bankers Annual Gross Receipts Tax Report
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 02-28, 05-31, 08-31, and 11-30**
PA-S Election due for current tax year ending 11-30

Mar 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 11-30
Bank Shares Tax Annual Report
Gross Premiums Estimated Prepayment except Foreign Fire & Casualty
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 03-31, 06-30, 09-30, and 12-31**
PA-S Election due for current tax year ending 12-31
Utilities Gross Receipts Annual Report and Estimated Prepayment
Full Estimated Prepayment for Interstate and Intrastate Telecommunications
40% Prepayment - 2004 Mobile Telecommunication GRT

Apr 1 PURTA (LTA) RCT-900 Report

Apr 15 **** Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**
Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 12-31
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 04-30, 07-31, 10-31, and 01-31**
Gross Premiums Annual Tax Report
PA-S Election due for current tax year ending 1-31

May 2 PURTA Annual Report previous year and Tentative Prepayment current year

May 16 *** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 05-31, 08-31, 11-30, and 02-28**
Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 01-31
PA-S Election due for current tax year ending 02-28
Bank Shares Tax Annual Report
Gross Premiums Estimated Prepayment except Foreign Fire & Casualty

Jun 1 Domestic and Foreign Marine Annual Tax Report

Jun 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 02-28
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 06-30, 09-30, 12-31, and 03-31**
Gross Receipts - 40% prepayment - 2004 Mobile telecommunications GRT
PA-S Election due for current tax year ending 03-31

Jul 1 Electric Co-Op Annual Tax Report for previous year

Jul 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 03-31
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 07-31, 10-31, 01-31, and 04-30**
PA-S Election due for current tax year ending 04-30

Aug 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 04-30
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 08-31, 11-30, 02-28, and 05-31**
PA-S Election due for current tax year ending 05-31

Sep 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 05-31
*** Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 09-30, 12-31, 03-31, and 06-30**

Continued on page 8

2005 Reference Guide

	Gross Receipts 20% prepayment - 2004 Mobile telecommunications GRT
	PA-S Election due for current tax year ending 06-30
Oct 17	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 06-30
	* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 10-31, 01-31, 04-30, and 07-31
	PA-S Election due for current tax year ending 07-31
Nov 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 07-31

	* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 11-30, 02-28, 05-31, and 08-31
	PA-S Election due for current tax year ending 08-31
Dec 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 08-31
	* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 12-31, 03-31, 06-30, and 09-30
	PA-S Election due for current tax year ending 09-30

* Estimated tax payments of Capital Stock/Franchise, Corporate Net Income, and Mutual Thrift for taxpayers electing to pay tax in installments are due on or before the 15th day of the 3rd, 6th, 9th, and 12th months following the close of the immediately prior tax year.

** Date represents a year ending on December 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 PA PIT 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 date in which such insurance was procured, continued, or renewed.

EMPLOYER WITHHOLDING

Jan 5	2004 Semimonthly Employer Withholding Deposit
Jan 20	Semimonthly Employer Withholding Deposit
Jan 31	All 2004 W-2 Forms and Transmittal
	2004 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2004 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
	December 2004 Monthly Employer Withholding Deposit
Feb 3	Semimonthly Employer Withholding Deposit
Feb 15	January Monthly Employer Withholding Deposit
Feb 18	Semimonthly Employer Withholding Deposit
Mar 3	Semimonthly Employer Withholding Deposit
Mar 15	February Monthly Employer Withholding Deposit
Mar 18	Semimonthly Employer Withholding Deposit
Apr 5	Semimonthly Employer Withholding Deposit
Apr 15	March Monthly Employer Withholding Deposit
Apr 20	Semimonthly Employer Withholding Deposit
May 2	Quarterly Employer Deposit Statement and W-3 Return
May 4	Semimonthly Employer Withholding Deposit
May 16	April Monthly Employer Withholding Deposit
May 18	Semimonthly Employer Withholding Deposit
Jun 3	Semimonthly Employer Withholding Deposit
Jun 15	May Monthly Employer Withholding Deposit
Jun 20	Semimonthly Employer Withholding Deposit
Jul 6	Semimonthly Employer Withholding Deposit

Jul 15	June Monthly Employer Withholding Deposit
Jul 20	Semimonthly Employer Withholding Deposit
Aug 1	Quarterly Employer Deposit Statement and W-3 Return
Aug 3	Semimonthly Employer Withholding Deposit
Aug 15	July Monthly Employer Withholding Deposit
Aug 18	Semimonthly Employer Withholding Deposit
Sep 6	Semimonthly Employer Withholding Deposit
Sep 15	August Monthly Employer Withholding Deposit
Sep 20	Semimonthly Employer Withholding Deposit
Oct 5	Semimonthly Employer Withholding Deposit
Oct 17	September Monthly Employer Withholding Deposit
Oct 19	Semimonthly Employer Withholding Deposit
Oct 31	Quarterly Employer Deposit Statement and W-3 Return
Nov 3	Semimonthly Employer Withholding Deposit
Nov 15	October Monthly Employer Withholding Deposit
Nov 18	Semimonthly Employer Withholding Deposit
Dec 5	Semimonthly Employer Withholding Deposit
Dec 15	November Monthly Employer Withholding Deposit
Dec 20	Semimonthly Employer Withholding Deposit

2005 Reference Guide

page 9

INTERNATIONAL FUEL TAX AGREEMENT

Jan 31 2004 Fourth Quarter IFTA Tax Report	Aug 1 2005 Second Quarter IFTA Tax Report
Feb 28 Grace Period ends for 2004 Decals for IFTA Carriers	Oct 31 2005 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 2006 IFTA Decals
May 2 2005 First Quarter IFTA Tax Report	Dec 31 IFTA Decals Expire Except for Grace Period

LIQUID FUELS AND FUELS TAX

Jan 20 December Monthly Liquid Fuels and Fuels Tax Report	Jul 20 June Monthly Liquid Fuels and Fuels Tax Report
Feb 22 January Monthly Liquid Fuels and Fuels Tax Report	Aug 22 July Monthly Liquid Fuels and Fuels Tax Report
Mar 21 February Monthly Liquid Fuels and Fuels Tax Report	Sep 20 August Monthly Liquid Fuels and Fuels Tax Report
Apr 20 March Monthly Liquid Fuels and Fuel Tax Report	Oct 20 September Monthly Liquid Fuels and Fuels Tax Report
May 20 April Monthly Liquid Fuels and Fuels Tax Report	Nov 21 October Monthly Liquid Fuels and Fuels Tax Report
May 31 Liquid Fuels and Fuels Tax Distributor Permits expire	Dec 20 November Monthly Liquid Fuels Tax Report
Jun 20 May Monthly Liquid Fuels and Fuels Tax Report	

MALT BEVERAGE TAX

Jan 18 December Malt Beverage Return	Jul 15 June Malt Beverage Return
Feb 15 January Malt Beverage Return	Aug 15 July Malt Beverage Return
Mar 15 February Malt Beverage Return	Sep 15 August Malt Beverage Return
Apr 15 March Malt Beverage Return	Oct 17 September Malt Beverage Return
May 16 April Malt Beverage Return	Nov 15 October Malt Beverage Return
Jun 15 May Malt Beverage Return	Dec 15 November Malt Beverage Return

MOTOR CARRIERS ROAD TAX

Feb 28 Grace Period ends for 2004 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

VEHICLE RENTAL TAX

Jan 20 Vehicle Rental Tax (4-Q) Return	Jul 20 Vehicle Rental Tax (2-Q) Return
Feb 15 Vehicle Rental Tax Reconciliation	Oct 20 Vehicle Rental Tax (3-Q) Return
Apr 20 Vehicle Rental Tax (1-Q) Return	

2005 Reference Guide

page 10

PERSONAL INCOME TAX

Jan 14 First day to file 2004 PA Income Tax Returns using Federal/State e-file program, PA TeleFile and pa.direct.file	Annual 2004 Fiduciary Income Tax Returns
Jan 18 Final 2004 Estimated Personal Income Tax Declaration and Payment *** 4th 2004 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships	Jun 15 2nd 2005 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts
Feb 28 1099R Information Returns for Early Distributions	Jul 15 2nd 2005 Installment Payment of Nonresident Withholding - PA-S Corporations and Partnerships
Apr 15 2004 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents, and Consolidated Nonresident Returns Annual 2004 Personal Income Tax Approved Extension to File *** Annual 2004 Pennsylvania Partnership Information Return (PA-20S/PA-65) 1st 2005 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts 1st 2005 Installment Payment of Nonresident Withholding PA-S Corporations and Partnerships	Aug 15 2004 Annual Personal Income Tax Return with 4 month extension Sep 15 3rd 2005 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts Oct 17 2004 Annual Personal Income Tax Return with 6 month extension Last Day to file 2004 PA Income Tax Returns using TeleFile, pa.direct.file, and Federal/State e-file Program. 3rd 2005 Installment Payment of Nonresident Withholding - PA-S Corporations and Partnerships

*** Date represents a year ending on December 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 PA PIT 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 Quarterly (4-Q) PTA Return	Jul 20 Quarterly (2-Q) PTA Return
Apr 20 Quarterly (1-Q) PTA Return	Oct 20 Quarterly (3-Q) PTA Return

PROPERTY TAX/RENT REBATE CLAIMS

Jun 30 Property Tax/Rent Rebate Claims	Dec 31 Property Tax/Rent Rebate Claims if extended by the Department
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SMALL GAMES OF CHANCE

Mar 31 Small Games of Chance Manufacturer's Certificate expires	Apr 30 Small Games of Chance Distributor's License expires
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SALES TAX (STATE AND LOCAL)

Jan 21 Transient Vendor Certificate expires	Jun 20 May (5-M) Monthly Sales Tax Return
Jan 20 December (12-M) Monthly Sales Tax Return Quarterly (4-Q) Sales Tax Return	Jul 20 Quarterly (2-Q) Sales Tax Return June (6-M) Monthly Sales Tax Return
Jan 31 Promoter Certificate expires	Aug 22 July (7-M) Monthly Sales Tax Return Semiannual (January-June) Sales Tax Return
Feb 22 January (1-M) Monthly Sales Tax Return Semiannual (July-December) Sales Tax Return	Sep 20 August (8-M) Monthly Sales Tax Return
Mar 21 February (2-M) Monthly Sales Tax Return	Oct 20 Quarterly (3-Q) Sales Tax Return September (9-M) Monthly Sales Tax Return
Apr 20 Quarterly (1-Q) Sales Tax Return March (3-M) Monthly Sales Tax Return	Nov 21 October (10-M) Monthly Sales Tax Return
May 20 April (4-M) Monthly Sales Tax Return	Dec 20 November (11-M) Monthly Sales Tax Return