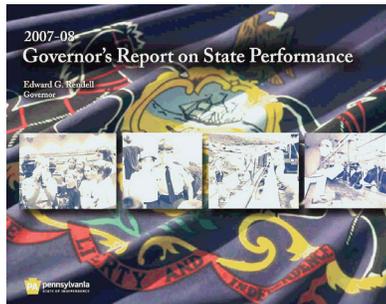




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GOVERNOR'S REPORT ON STATE PERFORMANCE



With the weak economy putting increased pressure on state revenues, Governor Edward G. Rendell's latest Governor's Report on State Performance gives taxpayers and the General Assembly clear information on the effective use of tax dollars.

The report — the second of its kind from the Rendell administration — promotes government transparency by providing details on the accomplishments of 34 state agencies in the 2007-08 fiscal year.

"In these times of economic hardship, Pennsylvania's citizens deserve assurances that we are making the best use of the taxes they pay to provide government services," the Governor said. "They want to know that their investment in the commonwealth is being spent wisely."

Department of Revenue highlights, featured on Pages 207 - 210 in the Government Efficiency section of the recently released report, include the following.

Cumulative business tax cuts of \$2.5 billion in 2007-08, including:

- \$862.2 million from the continuing phase-out of the capital stock/foreign franchise tax;
- \$44.8 million from an increased sales factor in the corporate net income tax apportionment formula;
- \$64.9 million from an increased cap on net operating loss carry-forward deductions;

Continued on Page 2

FAST FACT:

Income tax credit forms for volunteer responders are now available at www.revenue.state.pa.us.

Continued from Page 1

- sales tax processing exemptions for cellular telephone companies and a sales tax credit for qualifying call centers; and
- expanded research and development tax credits for businesses.

Increased rates of electronic tax filing and electronic business registration.

- The commonwealth saved \$3.19 for each of the 3.3 million electronically filed personal income tax returns for 2007.
- The number of electronically filed returns in 2007 was 10 percent higher than in 2006.
- Overall, the number of business applications submitted electronically increased from 25 percent in 2001 to 81 percent in 2007-08.
- Savings from these initiatives are estimated to exceed \$1.8 million annually.

Increased delinquent tax collections.

- An additional \$125 million in delinquent taxes was collected from 2006-07 to 2007-08. This increase represents a 40 percent improvement since 2004-05.
- For each \$1 spent on delinquent tax enforcement, the department has collected \$14 in delinquent taxes.

Increased Lottery net revenues for the support of programs benefiting older Pennsylvanians.

- Lottery achieved record sales of 3.089 billion in fiscal year 2007-08, contributing \$928 million to senior programs.
- Since its inception more than 36 years ago, the Pennsylvania Lottery has contributed more than \$18.3 billion to programs benefiting older residents.
- According to industry reports, the Pennsylvania Lottery ranks sixth among the 44 U.S. Lotteries in annual sales and fifth in net revenue for 2007-08.

Increased assistance to eligible homeowners and renters through the Property Tax/Rent Rebate program.

- In 2007 the department issued more than 564,000 rebates, a 78 percent increase over the number of rebates issued in 2006.
- Maximum rebates for property taxes paid in 2007 increased to \$975 each, once slots gaming generated enough revenue to supplement standard rebates and provide general property tax relief to all Pennsylvania homeowners in summer 2008.



(Click Here for full report)

PENNSYLVANIA'S ELECTRONIC INCOME TAX FILING SYSTEMS NOW AVAILABLE

Income Tax Credit Form for Volunteer Responders Available Online

Pennsylvania taxpayers who file annual state personal income tax returns may now begin filing electronically for the 2008 tax year.

Taxpayers have until midnight, Wednesday, April 15, to file income tax returns, according to acting Revenue Secretary Stephen H. Stetler, who noted tax forms are available at www.revenue.state.pa.us. All mailed state tax forms should arrive in taxpayers' mailboxes by early February.

"New this year is the Schedule OC-V, which qualified active volunteer ambulance, fire and rescue personnel may file along with their state income tax returns to receive income tax credits up to \$100," said Stetler. "This form, along with all other state tax forms and electronic filing options, is now available at the Department of Revenue's Web site."

The three primary state tax forms are the 2008 PA-40 Income Tax Booklet, the Fast File Booklet and the Payment Voucher. The type of form each taxpayer receives is based on how their 2007 state tax return was filed. Last year, 3.3 million taxpayers, or 55 percent of all taxpayers, filed state income tax returns electronically.

"We strongly encourage taxpayers to file returns electronically," said Stetler. "Not only is electronic filing the most cost-effective filing method, saving the state about \$3.19 per return, it also gives taxpayers options and advantages not available to those filing by paper."

Most taxpayers will not receive PA-40 tax booklets by mail. Taxpayers who filed electronically on Revenue's Web site or using Fed/State e-file software and those who used the services of a tax preparer or tax preparation software to file returns last year will receive payment voucher letters. About 4.9 million taxpayers will receive letters including instructions and vouchers to mail with check or money order, if payment is due. About 683,800 taxpayers will receive the Fast File Booklet including electronic filing instructions and the TeleFile worksheet to use when filing by phone. About 299,200 taxpayers will receive the PA-40 Personal Income Tax Booklet including the traditional long form to prepare and file taxes by paper.

The department offers two free electronic tax filing options: TeleFile (by phone) and pa.direct.file available through www.revenue.state.pa.us. If a taxpayer filed a return last year, they may file by phone with TeleFile by simply providing their Social Security number and five-digit ZIP Code. To file using pa.direct.file, each taxpayer will need to provide a Social Security number and one of the following: 2007 or 2006 tax liability; PA driver's license or identification number; or a registered e-signature account with the department. Also available through tax preparers and authorized computer software is the Fed/State e-file service, which allows taxpayers to file state and federal tax returns together or separately.

Refunds from electronically filed returns are processed in about half the time of paper returns. Also, refunds associated with electronically filed returns may be directly deposited into checking or savings accounts, an option not available for paper filers.

Electronic filing systems perform calculations and eliminate errors that can delay the processing of a return and/or refund. Additionally, taxpayers receive instant confirmation when the department receives a return. Revenue's electronic filing systems are secure and protected with the industry standard for online banking and trading, 128-bit secure socket layer encryption.

Through www.revenue.state.pa.us, taxpayers can file returns using pa.direct.file, make payments (including estimated payments), check the status of returns and refunds, update information, pay taxes by credit card, access online customer service, review answers to commonly asked questions and download tax forms.

Forms are also available by calling, toll-free, 1-800-362-2050. Assistance is available from the Taxpayer Service & Information Center, 717-787-8201, from 7:30 a.m. to 5 p.m., Monday through Friday. Taxpayers may also visit a Revenue district office, listed in the blue pages of local phone directories, for personal state tax filing assistance.

VOLUNTEER FIRE, AMBULANCE AND RESCUE PERSONNEL MAY NOW APPLY FOR TAX CREDIT

The Volunteer Responder Recruitment and Retention Tax Credit provides for income tax credits of up to \$100 against qualifying volunteer fire, ambulance and rescue personnell's 2008 Pennsylvania personal income tax liabilities.

To apply for the credit, each volunteer responder must include a completed PA Schedule OC-V, Volunteer Responder Recruitment and Retention Tax Credit Application, along with his/her PA-40, Personal Income Tax Return and PA Schedule OC.

Eligibility for the credit is determined based on a volunteer's certification under a point system established by the State Fire Commissioner and the Director of the Bureau of Emergency Medical Services for the Department of Health. The president or chief of the volunteer organization must attest to the number of months in which a qualified volunteer is eligible to receive the credit by signing the PA Schedule OC-V. The qualified volunteer must also sign the PA Schedule OC-V.

For more information on the volunteer service point requirement guidelines, visit the [Office of the State Fire Commissioner Web site](#) or the [Department of Health, Bureau of Emergency Medical Services Web site](#).

Applications for the credit submitted with individuals' Pennsylvania income tax returns will be reviewed and the credit will be awarded on a first-come, first-served basis.

Total credits awarded may not exceed \$4.5 million. Unused volunteer credits awarded by Revenue may be carried forward for three tax years.

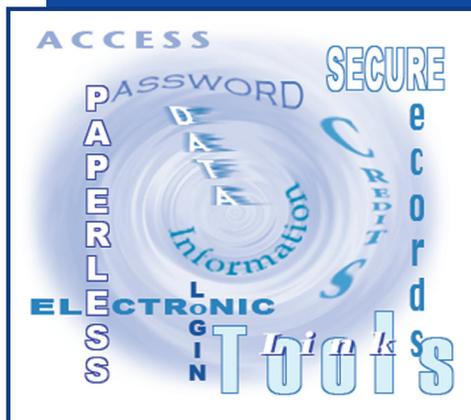
Schedule OC-V may not be filed using pa.direct.file or TeleFile, so taxpayers claiming the volunteer responder credit are encouraged to file using the Fed/State e-file service or submit paper returns.

To apply for the credit in conjunction with a tax return filed electronically through the Fed/State e-file service, volunteer responders must retain a signed, completed copy of PA Schedule OC-V in paper form with Form PA-8453, Pennsylvania Individual Income Tax Declaration for Electronic Filing. An electronic version of the PA Schedule OC-V (without signatures) may then be completed and submitted electronically along with the e-filed return. The department may request the taxpayer produce the signed and completed paper copy of Schedule OC-V up to three years after the return was filed.

To ensure paper returns and the accompanying credit applications are processed in a timely manner, paper tax returns including the signed, PA Schedule OC-V and PA Schedule OC should be mailed to:

PA DEPT OF REVENUE
VOLUNTEER TAX CREDIT
PO BOX 280400
HARRISBURG PA 17128-0400

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.

FED/STATE E-FILE FOR PERSONAL INCOME TAX

Forms and Schedule Changes for Tax Year 2008

PA Schedule NRH - Apportioning Income by Nonresident Individuals: A nonresident employee who performs services within and outside Pennsylvania is subject to PA personal income tax only on net compensation for services performed within Pennsylvania. Employers should report PA gross taxable compensation in the "state" (PA) box on federal form W-2, Wage and Tax Statement.

PA Schedule OC-V - Volunteer Responder Tax Credit Application: Qualified individual taxpayers who actively volunteered in 2008 as fire, ambulance and rescue personnel and obtained volunteer service points from qualified volunteer responder organizations are eligible for tax credits up to \$100.

To apply for the credit, volunteer responders must retain a signed, completed copy of PA Schedule OC-V in paper form with Form PA-8453, Pennsylvania Individual Income Tax Declaration for Electronic Filing. An

electronic version of the PA Schedule OC-V (without signatures) may then be completed and submitted electronically along with the e-filed return. The department may request the taxpayer produce the signed and completed paper copy of Schedule OC-V up to three years after the return was filed.

PA Schedule D - Sale, Exchange or Disposition of Property: The number of schedules that may be accepted has increased from 50 to 100 per return.

PA Schedules RK-1 and NRK-1 - Schedule of PA S Shareholder/Partner Pass-Through Income Loss and Credits: The number of schedules that may be accepted has increased from 15 to 25 per return.

PA 1345 - Handbook for Electronic Filers: The 2008 Handbook for Electronic Filers of PA Individual Income Tax returns is available on the department's Web site. To obtain a copy, visit the Tax Professionals section of the department's Web site, www.revenue.state.pa.us.



CLICK. ZIP. FAST ROUND TRIP.

REVENUE NOW IMAGES INHERITANCE TAX RETURNS

Inheritance tax returns must now be filed using scannable forms accepted by Revenue's new scanning and stored image processing system.

Scannable forms are available on the department's Web site at www.revenue.state.pa.us, local Register of Wills offices and Revenue district offices. Tax professionals may use software vendors' forms approved by the Department of Revenue.

Inheritance tax returns should be compiled in the following order, and whenever possible, all legal-sized documents should be reduced to 8½ X 11 inch paper:

1. Three-page REV-1500 return;
2. All appropriate schedules (A-O) based on estate assets and deductions;

3. A copy of the decedent's Will, if applicable;
4. A copy of any inter-vivos trust, if applicable;
5. A copy of any deed regarding real estate listed on Schedules A, F or G; and
6. Additional documentation to verify the value of assets or deductions.

The inheritance tax return should be filed in duplicate with the Register of Wills, and the copy to be transmitted by the Register's office to the department should be assembled using rubber bands or a binder clip. Failure to submit the return per these guidelines may delay processing and review of the return.

For additional information, visit www.revenue.state.pa.us or call 717-787-8327.

USE TAX COLLECTIONS: THIRD PHASE

The PA Department of Revenue is preparing to embark on a new phase of its business use tax voluntary compliance initiative.

For the past three years, Revenue has focused on the first and second phases of the program, providing outreach and education to different industry groups in Pennsylvania and offering opportunities for voluntary compliance. These first two steps educated the business community about use tax obligations and filing procedures, while providing resources for satisfying those obligations.

Direct notices accompanied by use tax returns were mailed to businesses with no use tax reporting history, encouraging businesses to review purchase records and report and pay any use tax liabilities. Businesses that responded by voluntarily reporting and remitting use tax received special exemptions from having to pay standard late-filing penalties.

In the near future, the department will focus on the third phase of the initiative – enforcement – targeting the businesses that failed to respond to the mailed notices.

Enforcement agents will personally deliver follow-up notices to business owners, accompanied by use tax returns and other use tax materials. During these personal visits, Revenue agents may also address other unresolved issues taxpayers may have with the department. Business owners will be advised that failure to report and remit use tax may result in enforcement measures up to and including an audit.

The goal of the department's canvassing effort is to continue to stimulate voluntary tax compliance, thereby collecting previously unreported tax liabilities.

Since inception of the business use tax voluntary compliance initiative in 2005, the department has collected more than \$50 million in use tax and discovered more than 20,000 new use tax payers. More than \$25 million in previously unreported use tax was collected during fiscal year 2007-2008.

For more information, visit the department's [use tax Web page](#) or call 717-214-7287.

PERSONAL INCOME TAX PAYMENT VOUCHER LETTERS TO BE DISCONTINUED IN 2010

Beginning in 2010, the Revenue Department will only mail Form PA-V, PA Personal Income Tax Payment Voucher, to taxpayers who submitted tax payments by mail the prior year. Because the majority of the vouchers sent to taxpayers in previous years went unused, the department will eliminate much of the annual mailing to avoid waste and reduce printing and mailing costs, thereby saving taxpayer dollars.

Taxpayers who received refunds, paid electronically or owed no additional income taxes in 2009 for tax year 2008 will not receive payment vouchers.

Taxpayers may make personal income tax payments electronically by authorizing automatic withdrawal from savings or checking accounts or by charging payments to major credit cards. Electronic payment methods are the

fastest and most secure ways to make your personal income tax payments, and they provide the convenience of immediate confirmations when payments are received and properly posted.

For more information on automatic withdrawal, please visit the e-Services Center at www.revenue.state.pa.us. For information on payment by credit card, visit www.officialpayments.com or pay by phone by calling, toll-free, 1-800-2PAYTAX (272-9829). Note that credit card payments are subject to a 2.49 percent convenience fee (\$1 minimum charge) per transaction.

For information on making payment by mail, please refer to the letter accompanying the PA-V voucher or visit www.revenue.state.pa.us.

PA PERSONAL INCOME TAX 1099R REPORTING

Federal Form 1099R is sent by the IRS to taxpayers who received distributions from investments including qualified retirement, pension and 401K plans; individual retirement accounts; annuities; and qualified deferred compensation plans. While many of these distributions are not taxable for PA personal income tax purposes, some are subject to state income tax.

For tax years 2006 and forward, the department requires taxpayers to report on Part B of PA Schedule W-2S all distributions appearing on federal Form 1099R so that it may reconcile such amounts.

If the distribution is from a charitable gift annuity or an annuity purchased from an insurance company, the amount considered taxable income for federal purposes is taxable as interest income for Pennsylvania purposes.

For all other distributions, the taxpayer may use the distribution code in Box 7 of federal Form 1099R to determine what distributions are taxable at the state level.

- A distribution coded with 1, 2, J, L or S may be taxable, depending on whether or not the distribution exceeded the adjusted basis in the plan. The adjusted basis in the plan or retirement account is generally the total of all contributions to the plan. In some instances, however, previous distributions must be deducted from total contributions to determine the adjusted basis in the plan. Any distribution over and above the adjusted basis in the plan is considered taxable compensation for Pennsylvania purposes.
- Any distribution coded on a 1099R with a 2 must be evaluated to determine if the distribution is from an eligible retirement or pension plan, and the taxpayer must determine whether he/she

meets the plan requirement for age or years of service. Any taxpayer who does not meet plan requirements or who receives distributions from a plan without such requirements must determine his/her adjusted basis in the plan. Distributions to taxpayers who meet plan conditions and distributions from the State Employees Retirement System, Pennsylvania School Employees Retirement System, Municipal Employees Retirement System and the U.S. Civil Service Commission Retirement Disability Plan are not taxable for Pennsylvania purposes.

- Distributions coded 8 and 9 are taxable compensation and will not have an adjusted basis in the plan.
- Any other distribution code in Box 7 of federal Form 1099R (except code 7 for annuities) generally indicates a distribution exempt from Pennsylvania personal income tax.

Copies of all 1099R forms must be included with paper returns reporting distributions. To expedite the image processing of paper returns, 1099R forms should be photocopied on 8 1/2 x 11 inch paper. Up to three 1099R forms may be photocopied on a single sheet. Although copies are not required with electronically filed tax returns, the department may require a taxpayer to present copies of 1099R forms at a future date.

Additional information regarding the reporting of distributions from federal Form 1099R and the taxation of those distributions can be found on Pages 12 through 14 and Pages 25 and 26 of the 2008 PA-40 **Instructions Booklet**.



2009 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 15	December Monthly CSA Cigarette Tax Dealer Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	June 15	May Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb. 16	January Monthly CSA Cigarette Tax Dealer Consignment Payment	July 15	June Monthly CSA Cigarette Tax Dealer Consignment Payment
Feb. 28	Cigarette Dealer Licenses expire	Aug. 17	July Monthly CSA Cigarette Tax Dealer Consignment Payment
Mar. 16	February Monthly CSA Cigarette Tax Dealer Consignment Payment	Sept. 15	August Monthly CSA Cigarette Tax Dealer Consignment Payment
Apr. 15	March Monthly CSA Cigarette Tax Dealer Consignment Payment	Oct. 15	September Monthly CSA Cigarette Tax Dealer Consignment Payment
May 15	April Monthly CSA Cigarette Tax Dealer Consignment Payment	Nov. 16	October Monthly CSA Cigarette Tax Dealer Consignment Payment
		Dec. 15	November Monthly CSA Cigarette Tax Dealer Consignment Payment

CORPORATION TAXES

Jan. 15	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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 9-30 of the prior year and the tax year ending 3-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)		Gross Premiums Annual Tax Report Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 12-31 of the prior year and the tax year ending 6-30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Feb. 2	Surplus Lines Gross Premiums Tax Report	May 1	PURTA Annual Report previous year and Tentative Prepayment current year
Feb. 17	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 10-31 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 10-31 of the prior year and the tax year ending 4-30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	May 15	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 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 1-31 of the current year and the tax year ending 7-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Mar. 16	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 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* Utilities Gross Receipts Annual Report and Estimated Prepayment Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 11-30 of the prior year and the tax year ending 5-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	June 1	Domestic and Foreign Marine Annual Tax Report
Apr. 1	PURTA (LTA) RCT-900 Report	June 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 2-28 of the current year and the tax year ending 8-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
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*	July 1	Electric Co-Op Annual Tax Report for previous year
		July 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 3-31 of the current year and the tax year ending 9-30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
		Aug. 17	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*

Continued on Page 9



Continued from page 8. Corporation Taxes

	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 4-30 of the current year and the tax year ending 10-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	ending 12-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Sept. 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 05-31	Nov. 16 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 09-30, 12-31, 03-31 and 06-30*	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*
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 5-31 of the current year and the tax year ending 11-30 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 7-31 of the current year and tax year ending 1-31 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)
Oct. 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 06-30	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 10-31, 01-31, 04-30 and 07-31*	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*
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 6-30 of the current year and tax year	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 8-31 of the current year and tax year ending 2-28 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)

* 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. 6	2008 Semimonthly Employer Withholding Deposit	June 15	May Monthly Employer Withholding Deposit
Jan. 21	Semimonthly Employer Withholding Deposit	June 18	Semimonthly Employer Withholding Deposit
Jan. 31	All 2008 W-2 Forms and Transmittal	July 6	Semimonthly Employer Withholding Deposit
Feb. 2	2008 Fourth Quarter Quarterly Employer Deposit Statement and Return	July 15	June Monthly Employer Withholding Deposit
	2008 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	July 20	Semimonthly Employer Withholding Deposit
	December 2008 Monthly Employer Withholding Deposit	July 31	Quarterly Employer Deposit Statement and W-3 Return
Feb. 4	Semimonthly Employer Withholding Deposit	Aug. 5	Semimonthly Employer Withholding Deposit
Feb. 17	January Monthly Employer Withholding Deposit	Aug. 17	July Monthly Employer Withholding Deposit
Feb. 19	Semimonthly Employer Withholding Deposit	Aug. 19	Semimonthly Employer Withholding Deposit
Mar. 4	Semimonthly Employer Withholding Deposit	Sept. 3	Semimonthly Employer Withholding Deposit
Mar. 16	February Monthly Employer Withholding Deposit	Sept. 15	August Monthly Employer Withholding Deposit
Mar. 18	Semimonthly Employer Withholding Deposit	Sept. 18	Semimonthly Employer Withholding Deposit
Apr. 3	Semimonthly Employer Withholding Deposit	Oct. 5	Semimonthly Employer Withholding Deposit
Apr. 15	March Monthly Employer Withholding Deposit	Oct. 15	September Monthly Employer Withholding Deposit
Apr. 20	Semimonthly Employer Withholding Deposit	Oct. 20	Semimonthly Employer Withholding Deposit
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return	Nov. 2	Quarterly Employer Deposit Statement and W-3 Return
May 5	Semimonthly Employer Withholding Deposit	Nov. 4	Semimonthly Employer Withholding Deposit
May 15	April Monthly Employer Withholding Deposit	Nov. 16	October Monthly Employer Withholding Deposit
May 20	Semimonthly Employer Withholding Deposit	Nov. 18	Semimonthly Employer Withholding Deposit
June 3	Semimonthly Employer Withholding Deposit	Dec. 3	Semimonthly Employer Withholding Deposit
		Dec. 15	November Monthly Employer Withholding Deposit
		Dec. 18	Semimonthly Employer Withholding Deposit

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)****Feb. 2** 2008 Fourth Quarter IFTA Tax Report**Feb. 28** Grace Period ends for 2008 Decals for IFTA Carriers**Mar. 1** Current year's Motor Carriers Tax and IFTA Credentials required to be displayed**April 30** 2009 First Quarter IFTA Tax Report**July 31** 2009 Second Quarter IFTA Tax Report**Nov. 2** 2009 Third Quarter IFTA Tax Report**Dec. 1** First Day to Display 2010 IFTA Decals**Dec. 31** IFTA Decals Expire Except for Grace Period**LIQUID FUELS AND FUELS TAX****Jan. 20** December Monthly Liquid Fuels and Fuels Tax Report**Feb. 20** January Monthly Liquid Fuels and Fuels Tax Report**Mar. 20** 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 22** May Monthly Liquid Fuels and Fuels Tax Report**July 20** June Monthly Liquid Fuels and Fuels Tax Report**Aug. 20** July Monthly Liquid Fuels and Fuels Tax Report**Sept. 21** August Monthly Liquid Fuels and Fuels Tax Report**Oct. 20** September Monthly Liquid Fuels and Fuels Tax Report**Nov. 20** October Monthly Liquid Fuels and Fuels Tax Report**Dec. 21** November Monthly Liquid Fuels Tax Report**MALT BEVERAGE TAX****Jan. 15** December Malt Beverage Return**Feb. 16** January Malt Beverage Return**Mar. 16** February Malt Beverage Return**Apr. 15** March Malt Beverage Return**May 15** April Malt Beverage Return**June 15** May Malt Beverage Return**July 15** June Malt Beverage Return**Aug. 17** July Malt Beverage Return**Sept. 15** August Malt Beverage Return**Oct. 15** September Malt Beverage Return**Nov. 16** October Malt Beverage Return**Dec. 15** November Malt Beverage Return**MOTOR CARRIERS ROAD TAX****Feb. 28** Grace Period ends for 2008 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** 2008 Fourth Quarter Vehicle Rental Tax Return**Feb. 15** 2008 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



PERSONAL INCOME TAX

Jan. 15 First day to file 2008 PA Income Tax Returns using TeleFile and pa.direct.file	First 2009 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Jan. 16 First day to file 2008 PA Income Tax Returns using Fed/State e-file	First 2009 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
Jan. 15 Final 2008 Estimated Personal Income Tax Declaration and Payment	June 15 Second 2009 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Fourth 2008 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships***	July 15 Second 2009 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
Mar. 2 1099R Information Returns for Early Distributions	Sept. 15 Third 2009 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Apr. 15 2008 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns	Oct. 15 2008 Annual Personal Income Tax Return with six-month extension
Annual 2008 Personal Income Tax Approved Extension to File	Last Day to file 2008 PA Income Tax Returns using TeleFile, pa.direct.file and Fed/State e-file
Annual 2008 Fiduciary Income Tax Returns	Third 2009 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
Annual 2008 Pennsylvania PA S Corporation Partnership Information Return (PA-20S/PA-65)***	

*** 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 2008 Fourth Quarter PTA Return	July 20 Second Quarter PTA Return
Apr. 20 First Quarter PTA Return	Oct. 20 Third Quarter PTA Return

PROPERTY TAX/RENT REBATE CLAIMS

June 30 Property Tax/Rent Rebate Claims
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SMALL GAMES OF CHANCE

Mar. 31 Small Games of Chance Manufacturer Certificates expire	May 31 Small Games of Chance Distributor Licenses expire
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SALES TAX (STATE AND LOCAL)

Jan. 20 Transient Vendor Certificates expire	June 22 May Monthly Sales Tax Return
Jan. 20 2008 December Monthly Sales Tax Return	July 20 Second Quarter Sales Tax Return
2008 Fourth Quarter Sales Tax Return	June Monthly Sales Tax Return
Jan. 31 Promoter Certificates expire	Aug. 20 July Monthly Sales Tax Return
Feb. 20 January Monthly Sales Tax Return	Semiannual Sales Tax Return
2008 Semiannual Sales Tax Return	Sept. 21 August Monthly Sales Tax Return
Mar. 20 February Monthly Sales Tax Return	Oct. 20 Third Quarter Sales Tax Return
Apr. 20 First Quarter Sales Tax Return	September Monthly Sales Tax Return
March Monthly Sales Tax Return	Nov. 20 October Monthly Sales Tax Return
May 20 April Monthly Sales Tax Return	Dec. 21 November Monthly Sales Tax Return