



IN THIS ISSUE:

- REVENUE DEPARTMENT UPDATES INHERITANCE TAX FORMS TO ENHANCE PROCESSING EFFICIENCY
Pages 1 & 2
- BONUS DEPRECIATION CLARIFICATION OFFERED IN LIGHT OF FEDERAL TAX EXTENDERS
Page 2
- SALES/USE TAX DESK REVIEW BEGINS FOR BUSINESS FILERS
Page 2
- DEPARTMENT OF REVENUE OPENS PERSONAL INCOME TAX SEASON
Page 3
- 2014-2015 GENERAL FUND REVENUE
Page 4
- 2015 STATE TAX DUE DATE REFERENCE GUIDE
Pages 5 - 9

REVENUE DEPARTMENT UPDATES INHERITANCE TAX FORMS TO ENHANCE PROCESSING EFFICIENCY

The Department of Revenue recently released a new version of the [REV-1500, Pennsylvania Inheritance Tax Return](#), to enhance processing efficiency. The newly designed form has revised Ovals 4 through 11 and added Ovals 12, 13 and 14, as described below:

- Oval 4 will be used when the estate is claiming an agricultural exemption.
- Oval 11 will now be used to report non-probate transfers by the transferee that will not be reported on the probate return. Taxpayers should now use this oval in lieu of the Advance Payment Worksheet for such situations.
- Oval 13 will be used to indicate that the estate contains business assets, whether an exemption is being claimed or not.
- Oval 14 will indicate that the spouse is the sole beneficiary of an estate whereby the assets pass outright and not in trust.

In addition to the aforementioned changes, the requirement for the surviving spouse Social Security number has been eliminated; there is a new data-captured box for date stamp entry, which will enable the department to track returns based on the order in which they were filed; and the signature section has been moved to the bottom of the second page to accommodate the date stamp box.

Continued on Page 2

FAST FACT:

The federal government's enactment of the Tax Increase Prevention Act of 2014 does not change the Pennsylvania corporate net income tax treatment of bonus depreciation established by Act 89 of 2002.

Continued from Page 1

The REV-1501 Instruction Book is being replaced by new [REV-1500 Instructions](#), a seven-page document for the preparation and filing of the Inheritance Tax return, REV-1500. Separate instruction sheets corresponding to most of the individual schedules will be available.

The department has also created a new pamphlet, [REV-720](#), containing general information regarding the Pennsylvania inheritance tax.

Forms and schedules are available at www.revenue.pa.gov or by calling the department's form ordering service at 1-800-362-2050.

BONUS DEPRECIATION CLARIFICATION OFFERED IN LIGHT OF FEDERAL TAX EXTENDERS

*Act 89 of 2002 Decoupling Statute,
Formula Still in Effect for
Pennsylvania Corporate Net Income Tax*

The federal government's enactment of the Tax Increase Prevention Act of 2014, which offers a first-year 50 percent bonus depreciation deduction at the federal level on qualifying new property acquired and placed in service in 2014, does not change the Pennsylvania corporate net income tax treatment of bonus depreciation established by Act 89 of 2002.

- For Pennsylvania purposes, taxpayers must add back into Pennsylvania-taxable income any 50 percent bonus depreciation deduction claimed federally and allowable under Section 168(k) of the Internal Revenue Code.
- An additional depreciation deduction is then calculated by multiplying the amount of the depreciation deduction allowable under IRC Section 167 by three-sevenths.
- To recover the full 50 percent bonus depreciation, taxpayers will be allowed to deduct any remaining unrecovered amount in the last taxable year that the property is depreciated.

A more detailed explanation and examples are posted on the Department of Revenue's website, www.revenue.pa.gov.

SALES/USE TAX DESK REVIEW BEGINS FOR BUSINESS FILERS

The Department of Revenue has established a sales/use tax desk review practice within the Pass-Through Business Office as an economical way for the department to review filing liabilities for sales/use tax non-filers and under-reporters.

As part of this new program, the Pass-Through Business Office will review business tax filings to explore instances where sales tax is due on taxable purchases (business equipment purchased online or from out-of-state, for example), but may not have been paid. In cases where the sales tax has not been paid, the department will assess a use tax liability.

These reviews may be conducted in tandem with Pass-Through Business Office personal income tax reviews, but this review process is separate from department field audits.

Taxpayers who fail to respond to department inquiries will be referred for further enforcement, which could include audits and/or direct assessments.

In anticipation of this new desk review practice, practitioners are encouraged to discuss sales/use tax obligations and liabilities with taxpayers engaged in the sale of taxable goods or services in Pennsylvania.

Department of Revenue Opens Personal Income Tax Filing Season

A number of electronic filing options are available to facilitate filing of Pennsylvania personal income tax returns for tax year 2014.

PA Free File

PA Free File, which consists of software and fillable forms options, returns on Jan. 16 for its second year.

PA Free File software allows qualifying taxpayers to file state and federal personal income tax returns simultaneously for free through a safe and convenient electronic filing platform available at www.pafreefile.com. To qualify for the free software, filers must have federal adjusted gross income of \$60,000 or less. The software is available through reputable vendors approved to prepare state and federal filings at no cost to taxpayers or the commonwealth. Free offers vary by vendor, and details of each free offer and a link to each vendor's free filing product will be available at www.pafreefile.com.

For those who don't qualify for PA Free File software, fillable forms, which are online versions of tax forms designed for people who prefer to prepare their own returns, will be available. Fillable forms can be submitted electronically or printed and mailed to the department.

While PA Free File software will be made available on Jan. 16, fillable forms will not be available and refund processing will not begin until Jan. 20, when the Internal Revenue Service and the Pennsylvania Department of Revenue begin processing electronic submissions.

E-filing for a Fee

Many paid tax preparers and software providers offer e-filing for a fee, and these returns will begin processing through state and federal tax systems on Jan. 20.

Padirectfile

Padirectfile, a state-only personal income tax filing system, is also available to file 2014 income tax returns beginning Jan. 26.

To help taxpayers navigate the variety of e-filing options, an Internet-based interactive tool is available at www.pafreefile.com. Based on a taxpayer's answers to a few simple questions, this tool will help determine for which e-file options each taxpayer qualifies.

E-filing offers advantages not available to taxpayers filing by paper, including error-reducing automatic calculators, instant confirmation of successful filing, faster refund processing and direct deposit options. E-filing is also more cost-effective for the department, as electronically filed returns are less expensive to process and don't require department printing or mailing.

Taxpayer Service and Assistance

Personal income tax assistance is available through the department's Online Customer Service Center at www.revenue.pa.gov and by calling 717-787-8201 between 7:30 a.m. and 5 p.m., Monday through Friday.

Taxpayers may also visit a Revenue district office, listed in the government pages of local phone directories, for basic state personal income tax filing assistance. Assistance at district offices is available from 9 a.m. to 5 p.m., Monday through Friday, and taxpayers are encouraged to bring their Social Security cards with them to facilitate tax filing.

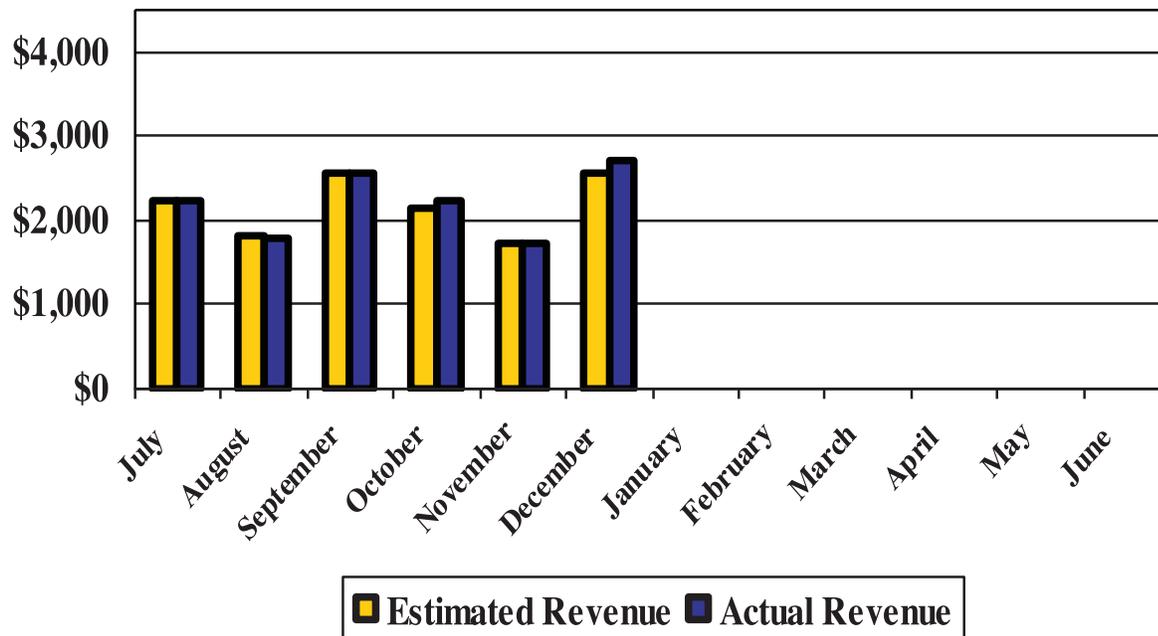
All taxpayers who received more than \$33 in total gross taxable income in calendar year 2014 must file Pennsylvania personal income tax returns by midnight, Wednesday, April 15.

Free tax forms and instructions are available at www.revenue.pa.gov.

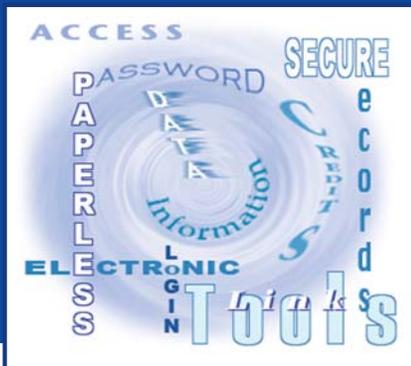
2014-2015 General Fund Revenue

Estimated versus Actual Revenue Collections (in millions)

Fiscal-year-to-date General Fund collections through December totaled \$13.3 billion, which is \$270.7 million, or 2.1 percent, above estimate.



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.



2015 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 12	December 2015 PACT Act Report	Unstampable Little Cigar Tax Return
Jan. 15	Cigarette Dealer License Renewals 2014 Cigarette Stamping Agent (CSA) Consignment Payment	July 10 June PACT Act Report
Jan. 20	2014 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 2014 Unstampable Little Cigar Tax Return	July 15 June CSA Consignment Payment
Feb. 10	January PACT Act Report	July 20 June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
Feb. 17	January CSA Consignment Payment	Aug. 11 July PACT Act Report
Feb. 20	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	Aug. 17 July CSA Consignment Payment
Feb. 28	2014 Cigarette Dealer Licenses Expire	Aug. 20 July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
Mar. 10	February PACT Act Report	Sept. 10 August PACT Act Report
Mar. 16	February CSA Consignment Payment	Sept. 15 August CSA Consignment Payment
Mar. 20	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	Sept. 21 August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
Apr. 10	March PACT Act Report	Oct. 13 September PACT Act Report
Apr. 15	March CSA Consignment Payment	Oct. 15 September CSA Consignment Payment
Apr. 20	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	Oct. 20 September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
May 11	April PACT Act Report	Nov. 10 October PACT Act Report
May 15	April CSA Consignment Payment	Nov. 16 October CSA Consignment Payment
May 20	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return	Nov. 20 October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
June 10	May PACT Act Report	Dec. 10 November PACT Act Report
June 15	May CSA Consignment Payment	Dec. 15 November CSA Consignment Payment
June 22	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95	Dec. 21 November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return

CORPORATION TAXES

Jan. 15	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. 16 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Nov. 30
Feb. 2	Surplus Lines Gross Premiums Tax Report	Bank Shares Tax Annual Report
Feb. 17	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

Continued on Page 6



Continued from page 5. Corporation Taxes

	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		
Apr. 15	Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**		Aug. 17 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Apr. 30
	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31		
	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*		Current year's quarterly estimated payments for Capital Stock/Foreign Franchise, CNI and Mutual Thrifts for tax years ending Aug. 31, Nov. 30, Feb. 28 and May 31*
	Gross Premiums Annual Tax Report		
	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 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)
May 1	PURTA Annual Report previous year and Tentative Prepayment current year		Sept. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
May 15	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. 28*		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*
	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 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)		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)
June 1	Domestic and Foreign Marine Annual Tax Report		Oct. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30
June 15	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 28		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*
	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*		
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Feb. 29 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)		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)
July 1	Electric Co-Op Annual Tax Report for previous year		Nov. 16 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31
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 Nov. 30, Feb. 28, May 31 and Aug. 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*		
	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)		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 Dec. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
	Dec. 15 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 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
	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*		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*
	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)		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)

Continued on Page 7


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. 6	2014 Semimonthly Employer Withholding Deposit	June 18	Semimonthly Employer Withholding Deposit*
Jan. 21	Semimonthly Employer Withholding Deposit	July 6	Semimonthly Employer Withholding Deposit*
Jan. 31	All 2014 W-2 Forms and Transmittal	July 15	June Monthly Employer Withholding Deposit
Feb. 2	2014 Fourth Quarter Quarterly Employer Deposit Statement and Return	July 20	Semimonthly Employer Withholding Deposit*
	2014 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	July 31	Quarterly Employer Deposit Statement and W-3 Return
	December 2014 Monthly Employer Withholding Deposit	Aug. 5	Semimonthly Employer Withholding Deposit*
Feb. 4	Semimonthly Employer Withholding Deposit*	Aug. 17	July Monthly Employer Withholding Deposit
Feb. 17	January Monthly Employer Withholding Deposit	Aug. 19	Semimonthly Employer Withholding Deposit*
Feb. 19	Semimonthly Employer Withholding Deposit*	Sept. 3	Semimonthly Employer Withholding Deposit*
Mar. 4	Semimonthly Employer Withholding Deposit*	Sept. 15	August Monthly Employer Withholding Deposit
Mar. 16	February Monthly Employer Withholding Deposit	Sept. 18	Semimonthly Employer Withholding Deposit*
Mar. 18	Semimonthly Employer Withholding Deposit*	Oct. 5	Semimonthly Employer Withholding Deposit*
Apr. 3	Semimonthly Employer Withholding Deposit*	Oct. 15	September Monthly Employer Withholding Deposit
Apr. 15	March Monthly Employer Withholding Deposit	Oct. 20	Semimonthly Employer Withholding Deposit*
Apr. 20	Semimonthly Employer Withholding Deposit*	Nov. 2	Quarterly Employer Deposit Statement and W-3 Return
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return	Nov. 4	Semimonthly Employer Withholding Deposit*
May 5	Semimonthly Employer Withholding Deposit*	Nov. 16	October Monthly Employer Withholding Deposit
May 15	April Monthly Employer Withholding Deposit	Nov. 18	Semimonthly Employer Withholding Deposit*
May 20	Semimonthly Employer Withholding Deposit*	Dec. 3	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. 18	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.pa.gov

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Jan. 31	2014 Fourth Quarter IFTA Tax Report	July 31	2015 Second Quarter IFTA Tax Report
Feb. 28	Grace Period ends for 2014 Decals for IFTA Carriers	Oct. 31	2015 Third Quarter IFTA Tax Report
Mar. 1	Current year's IFTA decals required to be displayed	Dec. 1	First Day to Display 2016 IFTA Decals
April 30	2015 First Quarter IFTA Tax Report	Dec. 31	Current year's IFTA Decals Expire Except for Grace Period



MOTOR AND ALTERNATIVE FUEL TAXES

Jan. 21	December 2014 Monthly Motor Fuels and Alternative Fuel Taxes Report
Feb. 20	January Monthly Motor Fuels and Alternative Fuel Taxes Report
Mar. 20	February Monthly Motor Fuels and Alternative Fuel Taxes Report
Apr. 20	March Monthly Motor Fuels and Alternative Fuel Taxes Report
May 20	April Monthly Motor Fuels and Alternative Fuel Taxes Report
May 31	Liquid Fuels and Fuels Distributor Permits expire Alternative Fuels Tax Permits expire

June 22	May Monthly Motor Fuels and Alternative Fuel Taxes Report
July 20	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Aug. 20	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Sept. 21	August Monthly Motor Fuels and Alternative Fuel Taxes Report
Oct. 20	September Monthly Motor Fuels and Alternative Fuel Taxes Report
Nov. 20	October Monthly Motor Fuels and Alternative Fuel Taxes Report
Dec. 21	November Monthly Motor Fuels and Alternative Fuel Taxes Report

MALT BEVERAGE TAX

Jan. 15	December 2014 Malt Beverage Manufacturer and Bonded Importer Report December 2014 Malt Beverage Distributor Report
Feb. 17	January Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Distributor Report
Mar. 16	February Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Distributor Report
Apr. 15	March Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Distributor Report
May 15	April Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Distributor Report
June 15	May Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Distributor Report

July 15	June Malt Beverage Manufacturer and Bonded Importer Report June Malt Beverage Distributor Report
Aug. 17	July Malt Beverage Manufacturer and Bonded Importer Report July Malt Beverage Distributor Report
Sept. 15	August Malt Beverage Manufacturer and Bonded Importer Report August Malt Beverage Distributor Report
Oct. 15	September Malt Beverage Manufacturer and Bonded Importer Report September Malt Beverage Distributor Report
Nov. 16	October Malt Beverage Manufacturer and Bonded Importer Report October Malt Beverage Distributor Report
Dec. 15	November Malt Beverage Manufacturer and Bonded Importer Report November Malt Beverage Distributor Report

MOTOR CARRIERS ROAD TAX

Feb. 28	Grace Period ends for 2014 Decals for Non-IFTA Carriers
Mar. 1	Current year's Motor Carriers Road Tax Decals required to be displayed

Dec. 1	First Day to Display 2016 Motor Carriers Road Tax Decals
Dec. 31	Motor Carriers Road Tax Decals Expire Except for Grace Period

PERSONAL INCOME TAX

Jan. 20	First day 2014 returns can be submitted to the department
Jan. 15	Final 2014 Estimated Personal Income Tax Declaration and Payment Fourth 2014 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*
Feb. 3	First day to file 2014 PA Income Tax Returns using padirectfile
Feb. 28	1099-R Information Returns for Early Distributions
Apr. 15	First 2015 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2015 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

Apr. 15	2014 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2014 Personal Income Tax Approved Extension to File Annual 2014 Fiduciary Income Tax Returns Annual 2014 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
June 15	Second 2015 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
July 15	Second 2015 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

Continued on Page 9



Continued from page 8. Personal Income Tax

Sept. 15 Third 2015 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

Annual 2014 Fiduciary Income Tax Returns with five-month extension*

Annual 2014 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*

Oct. 15 2014 Annual Personal Income Tax Return with six-month extension

Last day to file 2014 PA Income Tax Returns using PA Free File

Third 2015 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-41 Fiduciary Income Tax Return or 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 2014 Fourth Quarter PTA Return

Apr. 20 First Quarter PTA Return

July 20 Second Quarter PTA Return

Oct. 20 Third Quarter PTA Return

SMALL GAMES OF CHANCE

Jan. 20 2014 December tavern tax returns due from distributors

Annual report for licensees

2014 fourth quarter tavern tax returns due from tavern gaming licensees

Feb. 20 January tavern tax returns due from distributors

Mar. 20 Tavern tax reporting system available for distributors and taverns at www.revenue.pa.gov/SGOC

Mar. 31 Manufacturer certifications expire

Apr. 20 March tavern tax returns due from distributors

First quarter tavern tax returns due from tavern gaming licensees

May 20 April tavern tax returns due from distributors

May 31 Distributor licenses expire

June 22 May tavern tax returns due from distributors

July 20 June tavern tax returns due from distributors

Second quarter tavern tax returns due from tavern gaming licensees

Aug. 20 July tavern tax returns due from distributors

Sept. 21 August tavern tax returns due from distributors

Oct. 20 September tavern tax returns due from distributors

Third quarter tavern tax returns due from tavern gaming licensees

Nov. 20 October tavern tax returns due from distributors

Dec. 21 November tavern tax returns due from distributors

SALES TAX (STATE AND LOCAL)

Jan. 20 2014 December Monthly Sales Tax Return

2014 Fourth Quarter Sales Tax Return

Jan. 31 Promoter Certificates expire

Transient Vendor Certificates expire

Feb. 20 January Monthly Sales Tax Return

2014 Semiannual Sales Tax Return

Mar. 20 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 22 May Monthly Sales Tax Return

July 20 Second Quarter Sales Tax Return

June Monthly Sales Tax Return

Aug. 20 July Monthly Sales Tax Return

Semiannual Sales Tax Return

Sept. 21 August Monthly Sales Tax Return

Oct. 20 Third Quarter Sales Tax Return

September Monthly Sales Tax Return

Nov. 20 October Monthly Sales Tax Return

Dec. 21 November Monthly Sales Tax Return

VEHICLE RENTAL TAX

Jan. 20 2014 Fourth Quarter Vehicle Rental Tax Return

Feb. 15 2014 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