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**STATE PROGRAM DELIVERS MORE THAN \$5.4 MILLION TO THOUSANDS OF CRIME VICTIMS**

*Revenue Secretary Dan Hassell and Pennsylvania Victim Advocate Jennifer Storm.*

Revenue Secretary Dan Hassell, Pennsylvania Victim Advocate Jennifer Storm and York County officials recently gathered in York to highlight the positive impact of the state income tax refund intercept program, which has delivered more than \$5.4 million to Pennsylvania's courts since its inception last year, helping thousands of crime victims.

The program helps to ensure justice in part by deducting court-ordered restitution from the personal income tax refunds of people who have been convicted of a crime, allowing the money to be transferred to crime victims.

"In a short period of time this program has helped thousands of crime victims obtain the restitution they may have never received otherwise," Governor Tom Wolf said. "This program is an important tool that helps us ensure that justice is served and that we are helping people who have been victimized."

The state income tax refund intercept program became law in 2016 when Governor Wolf signed legislation initially sponsored by Rep. Bryan Barbin, D-Cambria/Somerset, amending the Crime Victims Act.

If a person has been convicted of a crime and owes restitution to a victim, court costs or fines, the Department of Revenue checks that person's account to see whether they are due a personal income

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tax refund. After the department satisfies any outstanding state income tax liabilities, the law requires the department to direct all or part of the remaining refund to the Clerk of Courts in the county where the crime was committed. The clerks then transfer any restitution owed to crime victims.

"We estimate this program has the potential to generate more than \$9 million over the next year for the commonwealth's courts, which will help thousands of additional crime victims," said Secretary Hassell. "This is another example of the Wolf Administration taking steps to provide Government that Works."



*York County Clerk of Courts Donald O'Shell and staff join Revenue Secretary Dan Hassell and Pennsylvania Victim Advocate Jennifer Storm to discuss the state income tax refund intercept program.*

## NEW PA BONUS DEPRECIATION FORM NOW AVAILABLE

The Department of Revenue recently issued **Corporation Tax Bulletin 2018-03** to provide guidance and further clarity for corporate taxpayers following the enactment of Act 72 of 2018. With this legislation, Pennsylvania decoupled from the federal section 168(k) provisions of the federal Tax Cuts and Jobs Act, which allows 100 percent bonus depreciation for assets placed in service on or after September 28, 2017.

The department issued a new form with instructions, **REV-1834 (Schedules C-8 and C-9)**, that should be used to report recovery of bonus depreciation for both property placed in service prior to September 28, 2017, as well as for property placed in service on or after September 28, 2017.

For tax years 2018 and after, form REV-1834 will replace form REV-799 and should be included with the annual Corporate Net Income Tax return. Form REV-1834 and instructions are currently available for download on the department's website. A fill in version will be available in the future.

Due to the timing of the new legislation, the department recognizes that some taxpayers may have already filed their 2017 Pennsylvania Corporate Net Income Tax returns with no mechanism to recover any Pennsylvania depreciation on property placed in service on or after September 28, 2017 for which 100 percent federal bonus depreciation had been taken.

As explained in Corporation Tax Bulletin 2018-03, affected taxpayers may amend their 2017 returns to add back the bonus depreciation taken on property placed in service on or after September 28, 2017, and to claim an additional deduction for the depreciation allowed under Modified Accelerated Cost Recovery System (MACRS) depreciation.

The REV-1834 should be included with amended 2017 returns along with a copy of the taxpayer's most recently filed form REV-799. If taxpayers file their amended 2017 returns electronically, form REV-1834 should be included as an attachment.

## HURRICANE FLORENCE - ADDITIONAL EXTENSION OF TIME TO FILE

**Extension for filing the Corporation Tax Report RCT-101:** The Department of Revenue will extend certain tax return filing deadlines for corporate taxpayers filing the form RCT-101 directly impacted by Hurricane Florence in parts of North Carolina.

In general, Pennsylvania will follow Internal Revenue Service rules outlined in **Issue Number: IR-2018-187**. The tax relief postpones various tax filing deadlines that occurred starting on September 7, 2018 to January 31, 2019. This does not apply to Specialty Tax return filings or payments applicable to all returns.

A schedule of impacted tax periods is below. To avoid a late file penalty assessment, taxpayers should email a request on company letterhead and signed by a corporation official to [RA-panoticeofadjustment@pa.gov](mailto:RA-panoticeofadjustment@pa.gov). Please include the name and address of the business where the tax records are located.

**REVISED TABLE: Hurricane Florence: IRS extends due dates on or after September 7, 2018 to January 31, 2019.**

Tax Year	Federal Due Date	Federal Extension	Federal Disaster Relief on Normal Due Date	Federal Disaster Relief on Extended Due Date	State Due Date	State Extension Due Date	State Disaster Relief on Normal Due Date	State Disaster Relief on Extended Due Date
<b>2017</b>								
1/1/17 - 12/31/17	4/18/18	10/18/18	N/A	1/31/19	5/18/18	11/19/18	N/A	3/4/19
2/1/17 - 1/31/18	5/15/18	11/15/18	N/A	1/31/19	6/15/18	12/17/18	N/A	3/4/19
3/1/17 - 2/28/18	6/15/18	12/17/18	N/A	1/31/19	7/16/18	1/15/19	N/A	3/4/19
4/1/17 - 3/31/18	7/16/18	1/16/19	N/A	1/31/19	8/15/18	2/15/19	N/A	3/4/19
5/1/17 - 4/30/18	8/15/18	2/15/19	N/A	N/A	9/14/18	3/18/19	1/31/19	N/A
6/1/17 - 5/31/18	9/17/18	3/15/19	1/31/19	N/A	10/17/18	4/17/19	3/4/19	N/A
7/1/17 - 6/30/18	9/17/18	4/15/19	1/31/19	N/A	10/17/18	4/17/19	3/4/19	N/A
8/1/17 - 7/31/18	11/15/18	5/15/19	1/31/19	N/A	12/17/18	6/17/19	3/4/19	N/A
9/1/17 - 8/31/18	12/17/18	6/17/19	1/31/19	N/A	1/16/19	7/17/19	N/A	N/A
10/1/17 - 9/30/18	1/15/19	7/15/19	N/A	N/A	2/14/19	8/15/19	N/A	N/A
11/1/17 - 10/31/18	2/15/19	8/15/19	N/A	N/A	3/18/19	9/18/19	N/A	N/A
12/1/17 - 11/30/18	3/15/19	9/16/19	N/A	N/A	4/15/19	10/15/19	N/A	N/A
<b>2016</b>								
1/1/16 - 12/31/16	4/18/17	10/18/17	N/A	N/A	5/18/17	11/20/17	N/A	N/A
2/1/16 - 1/31/17	5/15/17	11/15/17	N/A	N/A	6/15/17	12/15/17	N/A	N/A
3/1/16 - 2/28/17	6/15/17	12/15/17	N/A	N/A	7/17/17	1/15/18	N/A	N/A
4/1/16 - 3/31/17	7/17/17	1/17/18	N/A	N/A	8/17/17	2/19/18	N/A	N/A
5/1/16 - 4/30/17	8/17/17	2/19/18	N/A	N/A	9/18/17	3/19/18	N/A	N/A
6/1/16 - 5/31/17	9/15/17	3/15/18	N/A	N/A	10/16/17	4/16/18	N/A	N/A
7/1/16 - 6/30/17	10/16/17	5/15/18	N/A	N/A	11/16/17	5/16/18	N/A	N/A
8/1/16 - 7/31/17	11/15/17	5/15/18	N/A	N/A	12/15/17	6/15/18	N/A	N/A
9/1/16 - 8/31/17	12/15/17	6/15/18	N/A	N/A	1/15/18	7/16/18	N/A	N/A
10/1/16 - 9/30/17	1/15/18	7/16/18	N/A	N/A	2/15/18	8/15/18	N/A	N/A
11/1/16 - 10/31/17	2/15/18	8/15/18	N/A	N/A	3/19/18	9/19/18	N/A	1/31/19
12/1/16 - 11/30/17	3/15/18	9/17/18	N/A	1/31/19	4/16/18	10/16/18	N/A	3/4/19
<b>2015</b>								
1/1/15 - 12/31/15	3/15/16	9/15/16	N/A	N/A	4/15/16	10/15/16	N/A	N/A
2/1/15 - 1/31/16	4/15/16	10/15/16	N/A	N/A	5/15/16	11/15/16	N/A	N/A
3/1/15 - 2/28/16	5/15/16	11/15/16	N/A	N/A	6/15/16	12/15/16	N/A	N/A
4/1/15 - 3/31/16	6/15/16	12/15/16	N/A	N/A	7/15/16	1/15/17	N/A	N/A
5/1/15 - 4/30/16	7/15/16	1/15/17	N/A	N/A	8/15/16	2/15/17	N/A	N/A
6/1/15 - 5/31/16	8/15/16	2/15/17	N/A	N/A	9/15/16	3/15/17	N/A	N/A
7/1/15 - 6/30/16	9/15/16	3/15/17	N/A	N/A	10/15/16	4/15/17	N/A	N/A
8/1/15 - 7/31/16	10/15/16	4/15/17	N/A	N/A	11/15/16	5/15/17	N/A	N/A
9/1/15 - 8/31/16	11/15/16	5/15/17	N/A	N/A	12/15/16	6/15/17	N/A	N/A
10/1/15 - 9/30/16	12/15/16	6/15/17	N/A	N/A	1/15/17	7/15/17	N/A	N/A
11/1/15 - 10/31/16	1/15/17	7/15/17	N/A	N/A	2/15/17	8/15/17	N/A	N/A
12/1/15 - 11/30/16	2/15/17	8/15/17	N/A	1/31/18	3/15/17	9/15/17	N/A	3/2/18

## HURRICANE FLORENCE EXTENDED DUE DATES FOR CORPORATE FILERS

### Extension for filing the PA S Corporation/ Partnership Information Return PA-20S/PA-65:

The Department of Revenue will extend the tax return filing deadline for PA S corporations and partnerships directly impacted by Hurricane Florence in parts of North Carolina.

In general, Pennsylvania will follow the Internal Revenue Service rules outlined in **Issue Number: IR-2018-187**. The extended tax return filing due dates apply to areas identified in the IRS notice.

The IRS tax relief postpones various tax filing deadlines that occurred starting on September 7, 2018 to January 31, 2019. As a result, affected businesses will have until January 31, 2019 to file the PA-20S/PA-65 that was originally due during this period.



By Associated Press | Posted: Fri 5:45 AM, Sep 14, 2018 | Updated: Fri 6:11 AM, Sep 14, 2018

## REVENUE WELCOMES NEW EXECUTIVE POLICY DIRECTOR

*By Dan Hassell, Revenue Secretary*

The Department of Revenue is pleased to announce the addition of a familiar face to our Executive Office. Mike Wood recently started as our new Executive Policy Director.

Mike worked from 1998 to 2005 in the Department of Revenue's Bureau of Research. He worked first as a Pennsylvania management intern and then as a revenue forecasting analyst.

Mike left the department to work as the City of Harrisburg's budget manager and then worked at the Keystone Research Center, where he was the research director of the Pennsylvania Budget and Policy Center. He returned to Commonwealth service in 2015 to work in the Governor's Budget Office (GBO) as an executive budget manager. At GBO, Mike worked on education, gaming, pensions and general government budget issues while helping to coordinate office activities regarding state revenues.

As Executive Policy Director, Mike will be responsible for monitoring federal and state legislative initiatives and measuring the impact of



Revenue Executive Policy Director Mike Wood

policy and legislative proposals. He will also work to advance tax policy proposals that will help the department operate more efficiently and improve compliance.

The department will benefit greatly from Mike's leadership as he helps guide our decisions as we administer the commonwealth's tax laws and revenue programs fairly, efficiently and accurately.

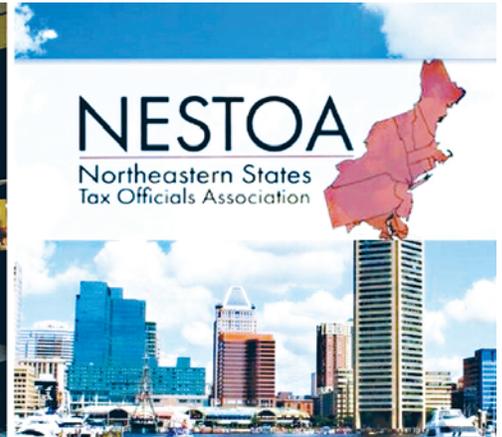
## REVENUE STAFF ATTEND NESTOA ANNUAL MEETING

Staff from the Department of Revenue recently joined other leading taxing agencies and stakeholders at the Northeastern States Tax Officials Association Annual Meeting. The NESTOA Annual Meeting is designed for tax administrators and private sector providers in the Northeast who want to make their region's tax administration practices shine above all others.

A regional annual meeting is focused on improvement and inspiration. Agency heads and deputies can talk with their peers about strategy and workforce development. Division and branch leaders share their best ideas. Newcomers to the government side of taxation learn how agencies work from one end to the other. Up-and-coming leaders also get to polish their skills and



*Deputy Secretary for Taxation Radee Skipworth presents at NESTOA.*



pick up pointers cultivated from other states. Furthermore, the private sector has an up-close-and-personal chance to share its own unique viewpoints and bring fresh knowledge to the broad landscape of tax administration.



Pennsylvania Department of Revenue



**Announcements and News**

**Tax Tips and Facts**

**Upcoming Events and Seminars**

**Publications and Educational Resources**



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## WOLF ADMINISTRATION HOLDS COMMUNITY FORUM TO HELP OLDER PENNSYLVANIANS AVOID BEING SCAMMED



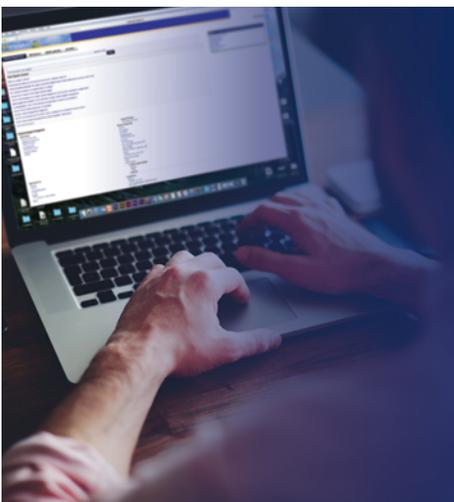
Revenue Secretary Dan Hassell, Aging Secretary Teresa Osborne and Rep. Steve Samuelson join Bethlehem residents at Andrew W. Litzenberger House.

In early August, Revenue Secretary Dan Hassell, Secretary of Aging Teresa Osborne and Rep. Steve Samuelson visited the Andrew W. Litzenberger House in Bethlehem to lead a community discussion on how older Pennsylvanians can avoid falling victim to fraud and scams.

Attendees had the opportunity to ask questions and discuss their experiences during the town-hall style event. A representative from Governor Wolf's Commission on Latino Affairs also attended to

ensure that Spanish-speaking residents in attendance could share their stories and engage in a dialogue with the secretaries and Rep. Samuelson.

"Educating people to recognize these scams is our best defense against cybercriminals," Secretary Hassell said. "We are working to provide Pennsylvanians with all the information that we can to help them identify the warning signs. We want everyone to know that you can never be too cautious."



## GETTING TAX ANSWERS MADE EASY

The department's **Online Customer Service Center** is an easy and secure way to get answers to **3,000** frequently asked questions or submit your own.

Step 1: Go to **revenue.pa.gov** and select **GET ASSISTANCE**

Step 2: Click **Online Customer Service Center** to review frequently asked questions.

Step 3: **Submit** your own questions by following the prompts and **attach** relevant documents.

You will receive an email notification when your question is answered. Log in to the secure portal and view the response.

## DEPARTMENT OF REVENUE CONTINUES ANNUAL TAX SEMINARS

The Department of Revenue is continuing its annual Tax Seminar series with one-day sessions on personal income tax, pass through entities, corporation taxes and tax fraud prevention. Seminars will also touch on new initiatives within the department and new tax compliance programs.

The schedule below includes a listing of upcoming seminar dates and locations.

# TAX SEMINAR SCHEDULE

### 1. Wednesday 10/03/18

Radisson Penn Harris Hotel  
& Convention Ctr  
1150 Camp Hill Bypass US 15  
Camp Hill, PA 17011

### 2. Wednesday 10/10/18

Holiday Inn  
Downtown Williamsport  
100 Pine Street  
Williamsport, PA 17701

### 3. Thursday 10/18/18

The Inn at Reading  
1040 North Park Road  
Wyomissing, PA 19610

### 4. Wednesday 10/24/18

Springfield Country Club  
400 W. Sproul Rd (Rte 320)  
Springfield, PA 19064

### 5. Friday 10/26/18

Eisenhower Conference Center  
2634 Emmitsburg Road  
Gettysburg, PA 17325

### 6. Tuesday 10/30/18

Cranberry Regional  
Learning Alliance Center  
850 Cranberry Woods Dr  
Cranberry Township, PA 16066

### 7. Thursday 11/01/18

The Woodlands Inn  
and Resort  
Highway 315  
Wilkes-Barre, PA 18766

### 8. Thursday 11/15/18

Neumann University  
Thomas A. Bruder, Jr.  
Life Center Bldg.  
1 Neumann Drive  
Aston, PA 19014

### 9. Wednesday 12/19/18

Penn State University  
Abington Campus  
1600 Woodland Rd,  
Abington, PA 19001

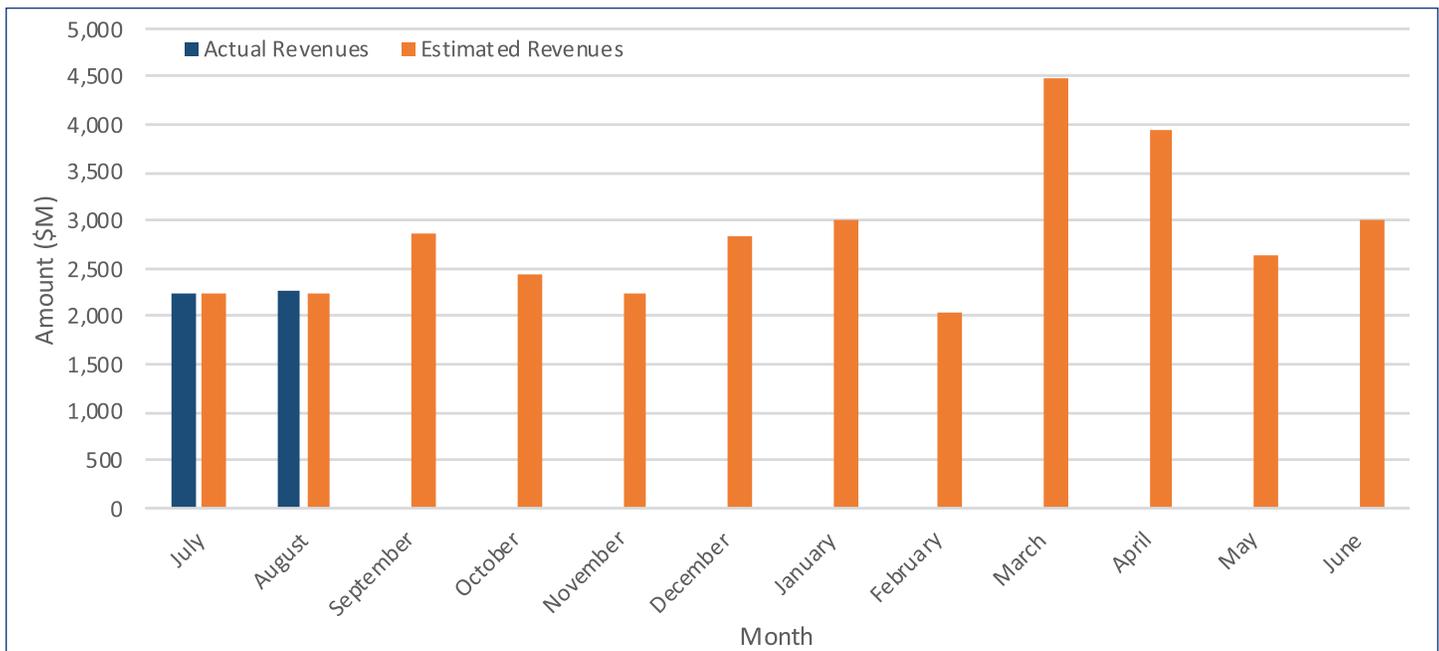


Visit our Facebook Page for registration details.

## 2017-18 GENERAL FUND REVENUES

*Estimated versus Actual Revenue Collections (in millions)*

**Fiscal year-to-date General Fund collections total \$4.5 billion.**



Month	Actual Revenues	Estimated Revenues
July	2,238	2,240
August	2,274	2,247
September		2,857
October		2,446
November		2,241
December		2,835
January		2,999
February		2,044
March		4,477
April		3,949
May		2,631
June		3,009