

Who Must File

Under Act 43 of 2017, payors of Pennsylvania-source compensation and business income to non-residents and lessees of Pennsylvania real estate making lease payments to non-residents are required to withhold income tax from such payments where payments are \$5,000 or more annually. The payors are also required to submit copies of federal forms 1099-MISC to the department. The United States government, the Commonwealth of Pennsylvania, their agencies, instrumentalities, and any political subdivisions of Pennsylvania are excluded from this withholding requirement.

Any person who makes payments of PA source income from one of PA's eight taxable classes of income to resident and nonresident individuals, entities treated as a partnership for tax purposes, or single member limited liability companies and is required to provide form 1099-MISC to the federal government with respect to the payments must also submit a copy to the department.

When to File

The forms are due to the department by January 31 of the ensuing tax year.

Filing Options

- **Taxpayers filing 250 or more 1099-MISC forms:**

- File electronically through e-TIDES, www.etides.state.pa.us.

Follow the Multi-Import/File Upload File Specifications within e-TIDES, the file should not exceed 20 MB and should be formatted using the .CSV file extension or any other type of comma delimited/comma separated value file.

- **Taxpayers filing less than 250 1099-MISC forms:**

- File electronically through e-TIDES, www.etides.state.pa.us.

Follow the Multi-Import/File Upload File Specifications within e-TIDES, the file should not exceed 20 MB and should be formatted using the .CSV file extension or any other type of comma delimited/comma separated value file.

- By paper

- Paper 1099-MISC *showing PA tax withheld* must be accompanied by the (REV-1667) Annual Withholding Reconciliation Statement. Forms should be mailed to:

PA Department of Revenue
Bureau of Business Trust Fund Taxes
Employer Tax Division
PO Box 280904
Harrisburg, PA 17128-0904

- Paper 1099-MISC *showing zero PA withholding* should be mailed to:

Bureau of Individual Taxes
1099-MISC Forms
PO Box 280509
Harrisburg, PA 17128-0509

[Extension Request for Time to File](#)

To request a filing extension, call 717-787-7635 or fax a request to 717-783-4124.