



## INFORMATIONAL NOTICE PERSONAL INCOME TAX 2013-02

Issued: May 20, 2013

### Electronic Submission of Pennsylvania Form PA-20S/PA-65 PA S Corporation/Partnership Information Return with 100 or more Pennsylvania Schedules RK-1s and/or NRK-1s.

#### Purpose

This notice provides information regarding the procedure for filing Pennsylvania Form PA-20S/PA-65 returns when such returns contain 100 or more Pennsylvania Schedules RK-1 and/or NRK-1.

#### Background

Section 1224, of the Taxpayer Relief Act of 1997 (IRC Sec. 6011(e)(2)) requires partnerships with more than 100 partners (Schedules K-1) to file their federal return on magnetic media (electronically as prescribed by the Secretary of the U.S. Treasury). This law became effective for partnership returns with taxable years ending on or after December 31, 2000.

Historically, the Department of Revenue has provided paper filers of the Pennsylvania Form PA-20S/PA65 with more than 100 RK-1s and NRK-1s with the option of submitting the Schedules RK-1 and NRK-1 via CD rom. In 2009, the department began offering filers the option to file the Form PA-20S/PA-65 electronically through the Modernized e-Filing (MeF) platform. The Modernized e-Filing platform is able to accept an unlimited number of Schedules RK-1 and NRK-1.<sup>1</sup>

#### Filing

**Effective for tax years beginning on or after January 1, 2013, the department will no longer support the CD rom option of submitting the PA Schedules RK-1 and NRK-1.** Entities with 100 or more PA Schedules RK-1 and NRK-1 are required to file their PA Form PA-20S/PA-65 electronically through the Modernized e-Filing platform rather than by CD rom.

#### Effective Date

This notice is effective for forms PA-20S/PA-65 which are required to be filed for tax years beginning on or after January 1, 2013.

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<sup>1</sup> See 72 P.S. § 202.1, which authorizes the Department of Revenue to allow the electronic filing of any tax return or document.