PA Department of Revenue Mailing Addresses

Forms and Inquiries Concerning Registration Only of Corporate Tax, Sales & Use Tax, and Employer Withholding Accounts:
- BUREAU OF BUSINESS TRUST FUND TAXES
  - PO BOX 280901
  - HARRISBURG PA 17128-0901

PA Corporate (RCT-101), Inactive PA Corporate (RCT-101I), and Declaration of De Minimis Activity (RCT-101D) Reports:
- BUREAU OF CORPORATION TAXES
  - PO BOX 280427
  - HARRISBURG PA 17128-0427

Amended PA Corporate Tax Reports:
- BUREAU OF CORPORATION TAXES
  - PO BOX 280407
  - HARRISBURG PA 17128-0407

PA S Corporation/Partnership Information Returns (PA-20S/PA-65), including schedules RK-1, NRK-1, A&B, D, M, E, H, H-Corp, Partner/Member/Shareholder Directory, NW, J, OC, T, and Federal K-1 With Payment:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF INDIVIDUAL TAXES
  - PO BOX 280502
  - HARRISBURG PA 17128-0502

Without Payment:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF INDIVIDUAL TAXES
  - PO BOX 280509
  - HARRISBURG PA 17128-0509

PA Nonresident Consolidated Income Tax Returns (PA-40 NRC, PA-40 NRC-I)
- PA DEPARTMENT OF REVENUE
  - CONSOLIDATED RETURN
  - PO BOX 280418
  - HARRISBURG PA 17128-0418

PA-65 Corp, Directory of Corporate Partner (CNI Withholding Payment) including PA-20S/PA-65 Schedule CP, H-Corp and Federal Form 1065 and Federal K-1 With Payment:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF INDIVIDUAL TAXES
  - PO BOX 280502
  - HARRISBURG PA 17128-0502

Without Payment:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF INDIVIDUAL TAXES
  - PO BOX 280509
  - HARRISBURG PA 17128-0509

Nonresident Individual Withholding Payments (PA S Corporation and Partnership)
- PA DEPARTMENT OF REVENUE
  - BUREAU OF INDIVIDUAL TAXES
  - PO BOX 280502
  - HARRISBURG PA 17128-0502

Corporate Report of Change — CNI and CIT (RCT-128B), Report of Change CNI (RCT-128C)
- BUREAU OF IMAGING AND DOCUMENT MANAGEMENT (CORP)
  - PO BOX 280407
  - HARRISBURG PA 17128-0407

Out-of-Existence/Withdrawal and Distribution of Assets:
- BUREAU OF COMPLIANCE
  - BUSINESS CLEARANCE SECTION
  - PO BOX 280947
  - HARRISBURG PA 17128-0947

Corporate Specialty Taxes, Gross Receipts, Retaliatory Information, Gross Premiums, Marine Insurance, Cooperative Agricultural Associations CNI, Shares & Loans, and Mutual Thrift:
- BUREAU OF IMAGING AND DOCUMENT MANAGEMENT (CORP)
  - PO BOX 280407
  - HARRISBURG PA 17128-0407

Public Utility Realty Tax (PURTA), RCT 127, RCT-900:
- BUREAU OF CORPORATION TAXES
  - PO BOX 280714
  - HARRISBURG PA 17128-0714

Motor Fuel Tax Inquiries, Payments, and Assessments:
- BUREAU OF MOTOR FUEL TAXES
  - PO BOX 280646
  - HARRISBURG PA 17128-0646

Sales & Use Tax, Inquiries Only, Notices and Assessments:
- BUREAU OF BUSINESS TRUST FUND TAXES
  - PO BOX 280905
  - HARRISBURG PA 17128-0905

Employer Withholding Tax, Inquiries Only, Notices and Assessments:
- BUREAU OF BUSINESS TRUST FUND TAXES
  - PO BOX 280904
  - HARRISBURG PA 17128-0904

PA Individual Income Tax Returns (PA-40)

Payment Returns, PA-40:
- PA DEPT OF REVENUE
  - PAYMENT ENCLOSED
  - 1 REVENUE PLACE
  - HARRISBURG PA 17129-0001

No Payment/ No Refund/ No Credit Due Returns, PA-40:
- PA DEPT OF REVENUE
  - NO PAYMENT/NO REFUND
  - 2 REVENUE PLACE
  - HARRISBURG PA 17129-0002

Refund/Credit Requested Returns, PA-40:
- PA DEPT OF REVENUE
  - REFUND/CREDIT REQUESTED
  - 3 REVENUE PLACE
  - HARRISBURG PA 17129-0003

PA Fiduciary Income Tax Returns (PA-41)

Payment Returns, PA-41:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF BUSINESS TRUST FUND TAXES
  - PO BOX 280413
  - HARRISBURG PA 17128-0413

No Payment/ No Refund/ No Credit Due Returns, PA-41:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF IMAGING AND DOCUMENT MANAGEMENT
  - PO BOX 280506
  - HARRISBURG PA 17128-0506

Refund Returns, PA-41:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF IMAGING AND DOCUMENT MANAGEMENT
  - PO BOX 280505
  - HARRISBURG PA 17128-0505

Property Tax or Rent Rebate Claim Forms:
- PA DEPARTMENT OF REVENUE
  - PROPERTY TAX OR RENT REBATE PROGRAM
  - PO BOX 280503
  - HARRISBURG PA 17128-0503

Amended PA-40 and PA-41 Returns:
- Please mail amended returns to the appropriate address as prescribed for an original PA-40 or PA-41 return.

PIT Individual, Estate & Trust Estimated Payments, and Nonresident Withholding Payments:
- BUREAU OF IMAGING AND DOCUMENT MANAGEMENT
  - PO BOX 280403
  - HARRISBURG PA 17128-0403

Changes to PIT Individual, Estate & Trust Estimated, and Nonresident Withholding Accounts:
- BUREAU OF INDIVIDUAL TAXES
  - PA DEPARTMENT OF REVENUE
  - PO BOX 280510
  - HARRISBURG PA 17128-0510

1099R Information Returns:
- BUREAU OF INDIVIDUAL TAXES
  - 1099R FORM
  - PO BOX 280509
  - HARRISBURG PA 17128-0509

1099R Withholding:
- PA DEPARTMENT OF REVENUE
  - BUREAU OF BUSINESS TRUST FUND TAXES
  - PO BOX 280412
  - HARRISBURG PA 17128-0412