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DEPARTMENT OF REVENUE INTRODUCES PA FREE FILE, OPENS PERSONAL INCOME TAX SEASON

The Pennsylvania Department of Revenue announced that PA Free File, which offers free, safe and convenient Internet-based, electronic filing options, will be available this year for qualifying taxpayers to file state and federal personal income tax returns simultaneously.

PA Free File consists of software and fillable forms, both of which will be available for free at www.pafreefile.com.

"Never before have Pennsylvania taxpayers had the option to file both federal and state returns together for free," said Secretary of Revenue Dan Meuser. "Now the majority of Pennsylvania filers will have access to professional tax filing software at no cost to qualifying taxpayers or the commonwealth."

To qualify for the free software, which was available starting Jan. 17, filers must have federal adjusted gross income of \$58,000 or less. The software is available through reputable vendors approved to prepare state and federal filings. Free offers vary by vendor, and details of each free offer and a link to each vendor's free filing product are available at www.pafreefile.com.

For those who don't qualify for software, starting on Jan. 31, PA Free File will offer fillable forms, which are online versions of tax forms designed for people who prefer to prepare their own returns. Fillable forms can be submitted electronically or printed and mailed to the department.

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FAST FACT:

As part of a new effort to ensure tax refunds are issued only to rightful owners, some taxpayers may be asked to confirm their identities before refunds are issued this tax season.

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To help taxpayers navigate the new e-filing options, the department has developed an Internet-based interactive tool 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.

The Department of Revenue urges tax filers to visit www.pafreefile.com before filing federal taxes to determine what Free File options they qualify for.

Other Filing Options

Padirectfile, a state-only filing system, will be available starting Feb. 3 to file 2013 income tax returns, but this system will not be available next year. TeleFile, another state-only filing system, has been discontinued.

The Department of Revenue expects to save about \$500,000 by no longer printing and mailing TeleFile books, and by eliminating contract costs to maintain the state-only filing systems.

Free tax forms and instructions are available at www.revenue.state.pa.us. The department will not automatically print or mail traditional PA-40 personal income tax books this year, saving an additional \$194,000. The department will make available, upon request, the PA-40IN Instruction Booklet and pre-printed forms to those who call 1-800-362-2050.

Taxpayer Service and Assistance

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

Taxpayers with annual incomes of \$35,000 or less may also visit a Revenue district office, listed in the government pages of local phone directories, for basic state personal income tax filing help. Help at district offices is available from 9 a.m. to 4 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 2013 must file Pennsylvania personal income tax returns by midnight, Tuesday, April 15.

For more information, visit www.pafreefile.com or www.revenue.state.pa.us.

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.

STATEWIDE INFORMATIONAL SESSIONS OFFERED FOR LIQUOR LICENSEES INTERESTED IN TAVERN GAMING

In an effort to educate retail liquor licensees interested in tavern gaming, the Pennsylvania Liquor Control Board, Gaming Control Board, Department of Revenue and State Police Bureau of Liquor Control Enforcement held a series of informational seminars across Pennsylvania in January.

Signed into law on Nov. 27, Act 90 of 2013 allows the owners of most retail liquor licenses the ability to apply for a new Tavern Gaming License when the application becomes available on Jan. 27. The new license grants owners the authority to offer tavern raffles for a charitable or public purpose, pull-tab games and tavern daily drawings.

"Since the 'Tavern Gaming License' is completely new, the PLCB, in conjunction with the Gaming Control Board, developed a new application and application process based on the statutory requirements detailed in the law," said PLCB Chairman Joseph E. Brion.

Under the new law, retail alcohol beverage licensees may be eligible to apply for the Tavern Gaming License with the exception of:

- Eating Place Retail Dispenser Licenses
- Club and Catering Club Licenses
- Grocery Stores
- Casinos
- Venues that hold a professional sporting events

While the Pennsylvania Liquor Control Board will process the applications and ultimately approve them, other state agencies will have a role in tavern gaming as well. For instance, the Gaming Control Board (PGCB) will conduct a thorough background check on applicants and provide that information to the PLCB.

"The need for a tavern gaming applicant to be forthright and complete in providing information cannot be understated," said Paul Mauro, director of the PGCB's Bureau of Investigations and Enforcement. "The more required information that we need to go back and request from the applicant means a longer application process, the possibility of additional background check costs and a delay in the approval by the PLCB of the license."

The Department of Revenue is responsible for the administration of the new tavern tax and its filing and payment obligations related to taverns, as well as the annual reporting requirements of the law.

"While we recognize taverns' immediate interest is in understanding the application process to become licensed to sell tavern games, we are eager to provide taverns basic information about the tax obligations that accompany this new business opportunity," said Secretary of Revenue Dan Meuser. "The Department of Revenue is responsible for informing taverns to enable them to comply with the tax law, and ultimately, to maximize this new revenue stream for Pennsylvania."

The State Police Bureau of Liquor Control Enforcement will enforce the licensing and gaming requirements of the new law in addition to maintaining their current responsibilities enforcing the Liquor Code.

At the end of January, a video of the Harrisburg session will be posted on the PLCB website and at www.revenue.state.pa.us/SGOC.

Additional information and small games of chance resources for taverns, club licensees, eligible organizations, manufacturers and distributors will also be posted as available at www.revenue.state.pa.us/SGOC.

PENNSYLVANIA EARNS TOP HONORS FOR TAX ADMINISTRATION

Governor Tom Corbett's promise to make the Pennsylvania tax appeals process more objective and taxpayer-friendly led to the Council on State Taxation (COST) naming Pennsylvania as the "most improved" state in the nation in December — vaulting from a "D" rating to an "A-" in its most recent tax administration scorecard.

"This acknowledgement underscores the importance of tax appeals reform and highlights the victory we accomplished for Pennsylvania taxpayers," said Governor Corbett. "We have made significant changes over the last few years that make the appeals process more fair, more transparent and more accountable to the taxpayers of Pennsylvania."

Key changes impacting Pennsylvania's improved COST ranking include restructuring the Board of Finance and Revenue within the Treasury department to better address tax appeals functions independently and impartially, and 2012 legislative changes designed to reduce issues that result in tax appeals and make the appeals process more fair and less cumbersome for taxpayers.

Peter Calcara, Vice President of Government Relations for the Pennsylvania Institute of Certified Public Accountants, called Act 52 of 2013, which restructured the Board of Finance and Revenue, "the most significant reforms in Pennsylvania's tax administration process in more than 20 years." When the reform takes effect in April, it will replace the current six part-time members of the board with three full-time, independent tax professionals.

Since Governor Corbett took office, the Department of Revenue has worked with the Pennsylvania Chamber of Business and Industry and the Pennsylvania Institute of Certified Public Accountants to draft and win support for legislative solutions improving the tax appeals process.

"Governor Corbett came into office determined to improve government and taxpayer services, and we at

the Department of Revenue focused our resources to deliver on the Governor's commitment," said Revenue Secretary Dan Meuser. "The significant improvement in our ranking is a result of the hard work and dedication of the people of the Pennsylvania Department of Revenue."

Prior to achieving legislative reform, beginning in 2011, the Department of Revenue implemented a number of administrative improvements to the tax appeals process that streamlined operations and improved taxpayer service. Most notably, the Department began considering requests for compromise in cases where the compromise illustrates doubt regarding liability and/or it promotes effective tax administration. This change allows taxpayers an opportunity to resolve tax appeals in a matter of weeks, rather than endure a potentially costly process that could last years.

In addition, the department waived for taxpayers with good credit the requirement to file a costly appeal bond before an assessment can be challenged, eliminating a potential "pay-to-play" obstacle to achieving a fair result.

"I thank Secretary Meuser and others at the Department of Revenue for their leadership on this issue," said COST president and executive director Douglas L. Lindholm. "The scorecard evaluates the state's statutory framework, and we realize that legislative change of this magnitude requires a great deal of effort and commitment on behalf of taxpayers and tax administrators alike."

About COST: The Council on State Taxation is the premier state tax organization representing taxpayers. COST is a nonprofit trade association consisting of over 600 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

REVENUE DEPARTMENT INSTITUTES NEW PERSONAL INCOME TAX SECURITY PROGRAM FOR THE 2014 INCOME TAX FILING SEASON

Beginning with the 2014 income tax filing season, the department is instituting new security measures to identify and intercept fraudulent refund filings. As part of this initiative to ensure refunds are issued only to their rightful owners, taxpayers may be asked to confirm their identities before refunds are issued.

In such cases, the taxpayer will be contacted by the department by way of a letter sent to the address on the taxpayer's personal income tax return. The letter from the department will instruct the taxpayer to call a designated number, where the taxpayer will speak to a representative of a company the department has partnered with for its expertise in identity verification. The taxpayer will be asked to provide answers to questions to verify identity.

Taxpayers who receive this identity validation notice will authorize release of their refunds sooner if they follow the instructions for verifying identity provided in the notice.

The department processes about 6 million personal income tax returns annually, paying nearly 2 million refunds totaling more than \$450 million. The department routinely reviews personal income tax refund requests and makes adjustments to reduce or deny refunds in cases where it's determined the refund is erroneously calculated or fraudulently claimed.

Legislation passed in 2012 authorizes the department to enter into benefits-based procurements. The department is leveraging this authority by partnering in this identity validation effort with Revenue Solutions, Inc., a company with experience in fraud identification and access to advanced analytical, technological and data tools beyond the department's resources.

RSI's compensation is directly tied to their performance in preventing fraudulent refund payments that otherwise would have gone undetected. This initiative is anticipated to save taxpayer dollars in the form of denied refunds and reduce identity misrepresentation on income tax returns in the future.

DEPARTMENT OF REVENUE MOVES TAXPAYER SERVICE OFFICE IN SCRANTON

The Department of Revenue has relocated its Scranton district office, a move that will help generate nearly \$414,000 in annual savings as several state agencies consolidate, adopt more modern floor plans and vacate unneeded space.

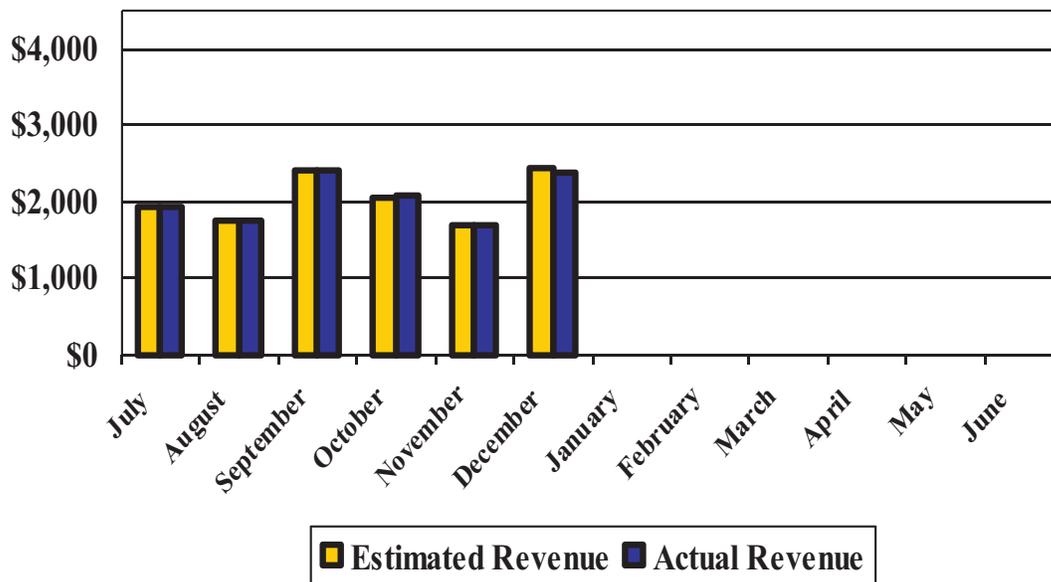
Revenue's district office formerly located at 101 Penn Ave., Scranton, closed permanently on Tuesday, Dec. 31. Taxpayer service functions in the area are now available at the Bank Towers Building, 207 Wyoming Ave., Suite 207.

Taxpayers are encouraged to visit the Department of Revenue's website for information and tax filing resources at www.revenue.state.pa.us. Through the website, taxpayers can file returns, make payments, check the status of returns and refunds, update information, pay taxes by credit/debit card, access online customer service, review answers to commonly asked questions and download tax forms.

For a listing of all Revenue district offices, visit www.revenue.state.pa.us.

2013-2014 General Fund Revenues
Estimated versus Actual Revenue Collections (in millions)

Fiscal year-to-date collections through December total \$12.3 billion, which is \$2.6 million above estimate.





2014 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2013 PACT Act Report	Unstampable Little Cigar Tax Return
Jan. 15	Cigarette Dealer License Renewals 2013 Cigarette Stamping Agent (CSA) Consignment Payment	July 10 June PACT Act Report
Jan. 21	2013 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 2013 Unstampable Little Cigar Tax Return	July 15 June CSA Consignment Payment
Feb. 10	January PACT Act Report	July 21 June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
Feb. 18	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. 15 July CSA Consignment Payment
Feb. 28	2012 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. 17	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. 22 August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95 Unstampable Little Cigar Tax Return
Apr. 10	March PACT Act Report	Oct. 10 September PACT Act Report
Apr. 15	March CSA Consignment Payment	Oct. 15 September CSA Consignment Payment
Apr. 21	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 12	April PACT Act Report	Nov. 10 October PACT Act Report
May 15	April CSA Consignment Payment	Nov. 17 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 16	May CSA Consignment Payment	Dec. 15 November CSA Consignment Payment
June 20	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS 95	Dec. 22 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. 17 Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Nov. 30
Jan. 31	Surplus Lines Gross Premiums Tax Report	Bank Shares Tax Annual Report
Feb. 18	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

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	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. 15 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 2	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 16	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. 17 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
			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)

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**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	2013 Semimonthly Employer Withholding Deposit	June 18	Semimonthly Employer Withholding Deposit*
Jan. 21	Semimonthly Employer Withholding Deposit	July 3	Semimonthly Employer Withholding Deposit*
Jan. 31	All 2013 W-2 Forms and Transmittal	July 15	June Monthly Employer Withholding Deposit
	2013 Fourth Quarter Quarterly Employer Deposit Statement and Return	July 18	Semimonthly Employer Withholding Deposit*
	2013 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	July 31	Quarterly Employer Deposit Statement and W-3 Return
	December 2013 Monthly Employer Withholding Deposit	Aug. 5	Semimonthly Employer Withholding Deposit*
Feb. 5	Semimonthly Employer Withholding Deposit*	Aug. 15	July Monthly Employer Withholding Deposit
Feb. 18	January Monthly Employer Withholding Deposit	Aug. 20	Semimonthly Employer Withholding Deposit*
Feb. 20	Semimonthly Employer Withholding Deposit*	Sept. 4	Semimonthly Employer Withholding Deposit*
Mar. 5	Semimonthly Employer Withholding Deposit*	Sept. 15	August Monthly Employer Withholding Deposit
Mar. 17	February Monthly Employer Withholding Deposit	Sept. 18	Semimonthly Employer Withholding Deposit*
Mar. 19	Semimonthly Employer Withholding Deposit*	Oct. 3	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. 18	Semimonthly Employer Withholding Deposit*	Oct. 31	Quarterly Employer Deposit Statement and W-3 Return
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return	Nov. 5	Semimonthly Employer Withholding Deposit*
May 5	Semimonthly Employer Withholding Deposit*	Nov. 17	October Monthly Employer Withholding Deposit
May 15	April Monthly Employer Withholding Deposit	Nov. 19	Semimonthly Employer Withholding Deposit*
May 20	Semimonthly Employer Withholding Deposit*	Dec. 3	Semimonthly Employer Withholding Deposit*
June 4	Semimonthly Employer Withholding Deposit*	Dec. 15	November Monthly Employer Withholding Deposit
June 16	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.state.pa.us*

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Jan. 31	2013 Fourth Quarter IFTA Tax Report	July 31	2014 Second Quarter IFTA Tax Report
Feb. 28	Grace Period ends for 2013 Decals for IFTA Carriers	Oct. 31	2014 Third Quarter IFTA Tax Report
Mar. 1	Current year's IFTA decals required to be displayed	Dec. 1	First Day to Display 2015 IFTA Decals
April 30	2014 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 2013 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. 21	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

June 20	May Monthly Motor Fuels and Alternative Fuel Taxes Report
July 21	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Aug. 20	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Sept. 22	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. 22	November Monthly Motor Fuels and Alternative Fuel Taxes Report

MALT BEVERAGE TAX

Jan. 15	December 2013 Malt Beverage Manufacturer and Bonded Importer Report December 2013 Malt Beverage Distributor Report
Feb. 18	January Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Distributor Report
Mar. 17	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 16	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. 15	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. 17	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 2013 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 2015 Motor Carriers Road Tax Decals
Dec. 31	Motor Carriers Road Tax Decals Expire Except for Grace Period

PERSONAL INCOME TAX

Jan. 31	First day 2013 returns can be submitted to the department
Jan. 15	Final 2013 Estimated Personal Income Tax Declaration and Payment Fourth 2013 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*
Feb. 3	First day to file 2013 PA Income Tax Returns using padirectfile
Feb. 28	1099-R Information Returns for Early Distributions
Apr. 15	First 2014 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2014 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

Apr. 15	2013 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2013 Personal Income Tax Approved Extension to File Annual 2013 Fiduciary Income Tax Returns Annual 2013 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
June 16	Second 2014 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
July 15	Second 2014 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

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Sept. 15 Third 2014 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

Annual 2013 Fiduciary Income Tax Returns with five-month extension*

Annual 2013 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*

Oct. 15 2013 Annual Personal Income Tax Return with six-month extension

Last day to file 2013 PA Income Tax Returns using PA Free File

Third 2014 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. 21 2013 Fourth Quarter PTA Return

Apr. 21 First Quarter PTA Return

July 21 Second Quarter PTA Return

Oct. 20 Third Quarter PTA Return

SMALL GAMES OF CHANCE

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

Mar. 31 Manufacturer certifications expire

Apr. 21 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 20 May tavern tax returns due from distributors

July 21 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. 22 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. 22 November tavern tax returns due from distributors

SALES TAX (STATE AND LOCAL)

Jan. 21 2013 December Monthly Sales Tax Return

2013 Fourth Quarter Sales Tax Return

Jan. 31 Promoter Certificates expire

Transient Vendor Certificates expire

Feb. 20 January Monthly Sales Tax Return

2013 Semiannual Sales Tax Return

Mar. 20 February Monthly Sales Tax Return

Apr. 21 First Quarter Sales Tax Return

March Monthly Sales Tax Return

May 20 April Monthly Sales Tax Return

June 20 May Monthly Sales Tax Return

July 21 Second Quarter Sales Tax Return

June Monthly Sales Tax Return

Aug. 20 July Monthly Sales Tax Return

Semiannual Sales Tax Return

Sept. 22 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. 22 November Monthly Sales Tax Return

VEHICLE RENTAL TAX

Jan. 21 2013 Fourth Quarter Vehicle Rental Tax Return

Feb. 15 2013 Vehicle Rental Tax Reconciliation

Apr. 21 First Quarter Vehicle Rental Tax Return

July 21 Second Quarter Vehicle Rental Tax Return

Oct. 20 Third Quarter Vehicle Rental Tax Return