

Annual Report Checklist

Check to make sure you received each of the following to file your annual report properly and completely

- RCT-113, Gross Receipts Tax Report – Other
- RCT-113-I, Instructions for RCT-113
- REV-422, Estimated Payment Coupon – Gross Receipts
- REV-424, Extension to File Coupon – Gross Receipts

Managed Care Organizations

This report was re-named "GROSS RECEIPTS TAX – OTHER" in 2009. The reason for the name change is due to the fact that this report will not only cover "Gross Receipts for Transportation Business (Other than Motor Vehicle)" on Page 2 but also "Managed Care Organizations (MCO)" on Page 3.

Attach a copy of the GRT MMCO Revenue Report, issued by the PA Department of Public Welfare, to the RCT-113.

If you are an assignee, you are the taxable entity. The total tax liability to be reported by the assignee is the total from all the individual assignors. Provide a list of the assignors with corresponding EINs and dollar amounts for each assignor.

Imposition, Base and Rate

Gross receipts tax is imposed on transportation companies that do business in Pennsylvania at the rate of 50 mills on each dollar of gross receipts. The tax applies to gross receipts received for transportation of passengers, baggage, freight and oil wholly within Pennsylvania. No exemptions from the tax exist for transportation companies, however the transportation of U.S. mail is tax-exempt.

For more information, see Section 1101 of the Tax Reform Code of 1971 (72 P.S. § 8101).

The tax rate for slack water navigation companies is adjusted for the Public Utility Realty Tax Act (PURTA) Surcharge. For information on the PURTA surcharge, see Pennsylvania Bulletin (39 Pa. B. 5518).

Filing Guidelines

Page 2, Column A, Total Gross Receipts, must include all receipts reported on the company's federal tax return, and the company completing this report must submit along with it, a copy of the company's appropriate federal tax return.

Amended Report

Check this box if you are filing an amended report to add, delete or adjust information. Provide documentation to support all changes being made. An amended report should only be filed if an original report was filed previously for the same period.

The department may adjust the tax originally reported based on information from the amended report. The department will not make a tax adjustment three years beyond the receipt date of the original report unless the taxpayer consents to extending the assessment period.

When filing an amended report, record the amended tax liability on Page 1, Column A.

Report Due Date, Payments and Mailing Addresses

This report is due on or before March 15 for the preceding year ended Dec. 31. If March 15 falls on a Saturday, Sunday or holiday, the report is due the next business day. A penalty for late filing will be imposed as follows and assessed at the time of filing: 10 percent of the first \$1,000 of tax liability, 5 percent of the next \$4,000 of tax liability and 1 percent on any tax liability in excess of \$5,000.

The estimated gross receipts tax payment for 2011 is due in total by March 15, 2011. All late payments and untimely transfers will be subject to interest charges.

Payments of \$20,000 or more must be remitted electronically. For more information on electronic filing options, visit www.etides.state.pa.us. Payments under \$20,000 may be remitted by mail, made payable to the PA Department of Revenue.

Mail RCT-113 – with remittance, if applicable – to the following address, using the envelope provided (E-140):

PA DEPARTMENT OF REVENUE
PO BOX 280407
HARRISBURG, PA 17128-0407

Due Date Extension Request

To request a due date extension of up to 60 days to file the annual report you must file an extension request coupon by the original report due date. However, an extension of time to file does not extend the deadline for payment of tax and an extension request must be accompanied by payment of taxes owed for the taxable year for which the extension is requested. Mail the extension coupon separately from all other forms, using the enclosed return envelope (E-203).

Taxpayers using an electronic method to make payment with an extension request should not submit the extension coupon.

Current Period Overpayment Instructions

If the remittance column is less than zero on Page 1 of your completed RCT-113, an overpayment exists and you should instruct the department how to transfer and/or refund the overpayment. Select only one option in the "Overpayment Instructions" area of Page 1. If no option is selected, any overpayment will automatically be credited to the next tax period.

- A. Overpayment is transferred automatically to offset other underpaid taxes in the current tax period, and any remaining credit is then applied to the next tax period for estimated tax purposes.
- B. Prior to issuing a refund, the department will apply overpayment to unpaid tax in the current tax period. The department may also offset other unpaid liabilities or commonwealth obligations for the account.

Estimated Payment Instructions

All accounts are expected to remit estimated prepayments toward the final liability a corporation estimates is due for the taxable year. Prepayment for gross receipts tax is due March 15 of the reported year. Tax remaining due at the close of the taxable year must be paid on March 15th of the following year.

Should a corporation realize estimated tax is underpaid, additional payments should be submitted to minimize underpayment penalty. Underpayment is measured against 90 percent of the tax reported due for the taxable year. However, if the final total tax increases the self-reported tax by 10 percent or more, the underpayment will be measured against 90 percent of the final total tax. The period of underpayment is measured from the due date of the installment to the date the underpayment is paid or the date the safe harbor is satisfied.

A corporation may avoid interest charges by timely paying estimated tax equal to the liability in the second-prior taxable year (safe harbor). This amount must be adjusted to reflect the tax rate and law for the estimated tax year and must reflect the total liability if it exceeds the self-reported liability by 10 percent or more. Where the second-prior year is a short period, the safe harbor is annualized. Second year corporations may use the immediate prior year (annualized if necessary) as the base year for the safe harbor.

Mail the estimated payment coupon separately from all other forms, using the enclosed return envelope (E-203).

Requests For Refund Or Transfer of Available Credit

Requests for refund or transfer of available credit from prior periods or from the current non reported tax period can be faxed on company letterhead, signed by an authorized representative, to 717-705-6227.

Requests can also be submitted in writing to the following address:

PA DEPARTMENT OF REVENUE
PO BOX 280701
HARRISBURG, PA 17128-0701

Please do not duplicate requests for refund and/or transfer by submitting both RCT-113 and written correspondence.

CONTACT INFORMATION

- To make electronic payments and file extensions electronically, visit e-TIDES at www.etides.state.pa.us. For additional information and assistance with electronic payment and filing options, call 717-783-6277.
- If you have general business tax questions, call 717-787-1064.
- To confirm account payments, call 1-888-PATAXES.
- If you have questions regarding payments or refunds, call the Accounting Division at 717-705-6225.
- Requests for transfer of credit may be faxed to the Accounting Division at 717-705-6227.
- If you have questions regarding tax settlements, assessments or filing requirements, call the Specialty Tax Unit at 717-783-6031.



**ESTIMATED PAYMENTS AND EXTENSIONS TO FILE THE RCT-113 CAN
NOW BE FILED ONLINE AT WWW.ETIDES.STATE.PA.US**