

# Tax Update: Special Edition

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PUBLISHED BY THE  
PENNSYLVANIA  
DEPARTMENT  
OF REVENUE  
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SECRETARY OF REVENUE  
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GOVERNOR



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## ANNUAL STATE INCOME TAX DEADLINE EXTENDED TO APRIL 17 THIS YEAR

### *IRS Extended the Federal Income Tax Due Date Because of a Holiday*

Pennsylvanians will have until Tuesday, April 17, 2007, to file their 2006 state income tax returns and pay any taxes due. The one-day extension was prompted by a similar action announced by the federal Internal Revenue Service (IRS).

The IRS announced on Jan. 24 that it was extending the federal income tax deadline to April 17 because April 15 falls on a Sunday in 2007, and the following day, Monday, April 16, is Emancipation Day, a legal holiday in the District of Columbia.

“To make it easier for taxpayers, we will extend Pennsylvania’s income tax deadline to April 17, so that the federal and state taxes are due on the same day,” said Secretary of Revenue Gregory C. Fajt. “Any state tax return or payment previously due on April 15 or 16, will automatically be extended to April 17 this year.”

Fajt noted that state electronic income tax filing systems are currently available and that state tax forms have been mailed.

IRS officials became aware of the intersection of the national tax filing day and the District of Columbia observance of the new Emancipation Day holiday after most federal and state forms and publications for the current tax filing season went to print.

Fajt said the extension will apply to taxes other than the Personal Income Tax. For a complete list of 2007 state tax due dates, please visit the Tax Due Date Calendar on the department’s Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

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## STATE TAX DUE DATE REFERENCE GUIDE FOR TAX YEAR 2007

### CIGARETTE TAX

<b>Jan 16</b>	December Monthly CSA Cigarette Tax Dealer Consignment Payment CSA & Wholesale Cigarette Tax Dealer Renewal Licenses	<b>July 16</b>	June Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Feb 15</b>	January Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Aug 15</b>	July Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Feb 28</b>	Cigarette Dealers' Licenses expire	<b>Sept 17</b>	August Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Mar 15</b>	February Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Oct 15</b>	September Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>Apr 17</b>	March Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Nov 15</b>	October Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>May 15</b>	April Monthly CSA Cigarette Tax Dealer Consignment Payment	<b>Dec 17</b>	November Monthly CSA Cigarette Tax Dealer Consignment Payment
<b>June 15</b>	May Monthly CSA Cigarette Tax Dealer Consignment Payment		

### CORPORATION TAXES

<b>Jan 17</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for tax year ending 09-30 <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 01-31, 04-30, 07-31, and 10-31</b>		Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 01-31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 1-31 of the current year
<b>Jan 31</b>	Surplus Lines Gross Premiums Tax Report	<b>June 1</b>	Domestic and Foreign Marine Annual Tax Report
<b>Feb 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 10-31 Private Bankers Annual Gross Receipts Tax Report <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 02-28, 05-31, 08-31, and 11-30</b>	<b>June 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 02-28 <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 06-30, 09-30, 12-31, and 03-31</b>
<b>Mar 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 11-30 Bank Shares Tax Annual Report Gross Premiums Estimated Prepayment except Foreign Fire & Casualty <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 03-31, 06-30, 09-30, and 12-31</b>		Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 2-28 of the current year
<b>Apr 2</b>	PURTA (LTA) RCT-900 Report	<b>July 2</b>	Electric Co-Op Annual Tax Report for previous year
<b>Apr 17</b>	<b>** Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer</b> Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 12-31 <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 04-30, 07-31, 10-31, and 01-31</b> Gross Premiums Annual Tax Report Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 12-31 of the prior year	<b>July 16</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 03-31 <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 07-31, 10-31, 01-31, and 04-30</b> Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 3-31 of the current year
<b>May 1</b>	PURTA Annual Report previous year and Tentative Prepayment current year	<b>Aug 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 04-30 <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 08-31, 11-30, 02-28, and 05-31</b> Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 4-30 of the current year
<b>May 15</b>	<b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 05-31, 08-31, 11-30, and 02-28</b>	<b>Sept 17</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 05-31 <b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 09-30, 12-31, 03-31, and 06-30</b>

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	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 5-31 of the current year
<b>Oct 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 06-30
	<b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 10-31, 01-31, 04-30, and 07-31</b>
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 6-30 of the current year and tax year ending 12-31 of the prior year with a valid extension to file the PA Corporate Tax Report for that period.
<b>Nov 15</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 07-31

	<b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 11-30, 02-28, 05-31, and 08-31</b>
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 7-31 of the current year and tax year ending 1-31 of the current year with a valid extension to file the PA Corporate Tax Report for that period.
<b>Dec 17</b>	Annual Capital Stock/Franchise, CNI, Mutual Thrift, and Ag Co-Op Corporation Tax Reports for previous tax year ending 08-31
	<b>* Current year's quarterly Estimated Payments for Capital Stock/Franchise, CNI, and Mutual Thrifts for tax years ending 12-31, 03-31, 06-30, and 09-30</b>
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 8-31 of the current year and tax year ending 2-28 of the current year with a valid extension to file the PA Corporate Tax Report for that period.

\* Estimated tax payments of Capital Stock/Franchise, Corporate Net Income, and Mutual Thrift for taxpayers electing to pay tax in installments are due on or before the 15th day of the 3rd, 6th, 9th, and 12th months following the close of the immediately prior tax year.

\*\* Date represents a year ending on December 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 PA PIT 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 date in which such insurance was procured, continued, or renewed.

## EMPLOYER WITHHOLDING

<b>Jan 4</b>	2006 Semimonthly Employer Withholding Deposit
<b>Jan 18</b>	Semimonthly Employer Withholding Deposit
<b>Jan 31</b>	All 2006 W-2 Forms and Transmittal
	2006 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2006 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
	December 2006 Monthly Employer Withholding Deposit
<b>Feb 5</b>	Semimonthly Employer Withholding Deposit
<b>Feb 15</b>	January Monthly Employer Withholding Deposit
<b>Feb 21</b>	Semimonthly Employer Withholding Deposit
<b>Mar 5</b>	Semimonthly Employer Withholding Deposit
<b>Mar 15</b>	February Monthly Employer Withholding Deposit
<b>Mar 20</b>	Semimonthly Employer Withholding Deposit
<b>Apr 4</b>	Semimonthly Employer Withholding Deposit
<b>Apr 17</b>	March Monthly Employer Withholding Deposit
<b>Apr 18</b>	Semimonthly Employer Withholding Deposit
<b>Apr 30</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>May 3</b>	Semimonthly Employer Withholding Deposit
<b>May 15</b>	April Monthly Employer Withholding Deposit
<b>May 18</b>	Semimonthly Employer Withholding Deposit
<b>June 5</b>	Semimonthly Employer Withholding Deposit

<b>June 15</b>	May Monthly Employer Withholding Deposit
<b>June 20</b>	Semimonthly Employer Withholding Deposit
<b>July 5</b>	Semimonthly Employer Withholding Deposit
<b>July 16</b>	June Monthly Employer Withholding Deposit
<b>July 18</b>	Semimonthly Employer Withholding Deposit
<b>July 31</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>Aug 3</b>	Semimonthly Employer Withholding Deposit
<b>Aug 15</b>	July Monthly Employer Withholding Deposit
<b>Aug 20</b>	Semimonthly Employer Withholding Deposit
<b>Sept 6</b>	Semimonthly Employer Withholding Deposit
<b>Sept 17</b>	August Monthly Employer Withholding Deposit
<b>Sept 19</b>	Semimonthly Employer Withholding Deposit
<b>Oct 3</b>	Semimonthly Employer Withholding Deposit
<b>Oct 15</b>	September Monthly Employer Withholding Deposit
<b>Oct 18</b>	Semimonthly Employer Withholding Deposit
<b>Oct 31</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>Nov 5</b>	Semimonthly Employer Withholding Deposit
<b>Nov 15</b>	October Monthly Employer Withholding Deposit
<b>Nov 20</b>	Semimonthly Employer Withholding Deposit
<b>Dec 5</b>	Semimonthly Employer Withholding Deposit
<b>Dec 17</b>	November Monthly Employer Withholding Deposit
<b>Dec 19</b>	Semimonthly Employer Withholding Deposit

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## INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

<b>Jan 31</b>	2006 Fourth Quarter IFTA Tax Report	<b>July 31</b>	2007 Second Quarter IFTA Tax Report
<b>Feb 28</b>	Grace Period ends for 2006 Decals for IFTA Carriers	<b>Oct 31</b>	2007 Third Quarter IFTA Tax Report
<b>Mar 1</b>	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed	<b>Dec 1</b>	First Day to Display 2008 IFTA Decals
<b>April 30</b>	2007 First Quarter IFTA Tax Report	<b>Dec 31</b>	IFTA Decals Expire Except for Grace Period

## LIQUID FUELS AND FUELS TAX

<b>Jan 22</b>	December Monthly Liquid Fuels and Fuels Tax Report	<b>July 20</b>	June Monthly Liquid Fuels and Fuels Tax Report
<b>Feb 20</b>	January Monthly Liquid Fuels and Fuels Tax Report	<b>Aug 20</b>	July Monthly Liquid Fuels and Fuels Tax Report
<b>Mar 20</b>	February Monthly Liquid Fuels and Fuels Tax Report	<b>Sept 20</b>	August Monthly Liquid Fuels and Fuels Tax Report
<b>Apr 20</b>	March Monthly Liquid Fuels and Fuel Tax Report	<b>Oct 22</b>	September Monthly Liquid Fuels and Fuels Tax Report
<b>May 21</b>	April Monthly Liquid Fuels and Fuels Tax Report	<b>Nov 20</b>	October Monthly Liquid Fuels and Fuels Tax Report
<b>May 31</b>	Liquid Fuels and Fuels Tax Distributor Permits expire	<b>Dec 20</b>	November Monthly Liquid Fuels Tax Report
<b>June 20</b>	May Monthly Liquid Fuels and Fuels Tax Report		

## MALT BEVERAGE TAX

<b>Jan 16</b>	December Malt Beverage Return	<b>July 16</b>	June Malt Beverage Return
<b>Feb 15</b>	January Malt Beverage Return	<b>Aug 15</b>	July Malt Beverage Return
<b>Mar 15</b>	February Malt Beverage Return	<b>Sept 17</b>	August Malt Beverage Return
<b>Apr 17</b>	March Malt Beverage Return	<b>Oct 15</b>	September Malt Beverage Return
<b>May 15</b>	April Malt Beverage Return	<b>Nov 15</b>	October Malt Beverage Return
<b>June 15</b>	May Malt Beverage Return	<b>Dec 17</b>	November Malt Beverage Return

## MOTOR CARRIERS ROAD TAX

<b>Feb 28</b>	Grace Period ends for 2006 Decals for IFTA & Non-IFTA Carriers
<b>Mar 1</b>	Current year's Motor Carriers Tax and IFTA Credentials required to be displayed
<b>Dec 31</b>	Motor Carriers Road Tax Decals Expire Except for Grace Period

## VEHICLE RENTAL TAX

<b>Jan 22</b>	2006 Fourth Quarter Vehicle Rental Tax Return	<b>July 20</b>	Second Quarter Vehicle Rental Tax Return
<b>Feb 15</b>	2006 Vehicle Rental Tax Reconciliation	<b>Oct 22</b>	Third Quarter Vehicle Rental Tax Return
<b>Apr 20</b>	First Quarter Vehicle Rental Tax Return		

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## PERSONAL INCOME TAX

<b>Jan 11</b>	First day to file 2006 PA Income Tax Returns using <b>PA TeleFile and pa.direct.file</b>	1st 2007 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts
<b>Jan 12</b>	First day to file 2006 PA Income Tax Returns using <b>Federal/State e-file</b> program	1st 2007 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships
<b>Jan 17</b>	Final 2006 Estimated Personal Income Tax Declaration and Payment *** 4th 2006 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships	<b>June 15</b> 2nd 2007 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts
<b>Feb 28</b>	1099R Information Returns for Early Distributions	<b>July 17</b> 2nd 2007 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships
<b>Apr 17</b>	2006 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents, and Consolidated Nonresident Returns Annual 2006 Personal Income Tax Approved Extension to File Annual 2006 Fiduciary Income Tax Returns *** Annual 2006 Pennsylvania PA S Corporation Partnership Information Return (PA-20S/PA-65)	<b>Sept 17</b> 3rd 2007 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates, and Trusts <b>Oct 15</b> 2006 Annual Personal Income Tax Return with 6 month extension Last Day to file 2006 PA Income Tax Returns using <b>TeleFile, pa.direct.file, and Federal/State e-file</b> Program. 3rd 2007 Installment Payment of Nonresident Withholding Tax – PA-S Corporations and Partnerships

\*\*\* Date represents a year ending on December 31 (calendar year filer). When the year ends in any other month, 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 PA PIT 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

<b>Jan 22</b>	2006 Fourth Quarter PTA Return	<b>July 20</b>	Second Quarter PTA Return
<b>Apr 20</b>	First Quarter PTA Return	<b>Oct 22</b>	Third Quarter PTA Return

## PROPERTY TAX/RENT REBATE CLAIMS

<b>June 30</b>	Property Tax/Rent Rebate Claims
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## SMALL GAMES OF CHANCE

<b>Mar 31</b>	Small Games of Chance Manufacturer's Certificate expires	<b>Apr 30</b>	Small Games of Chance Distributor's License expires
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## SALES TAX (STATE AND LOCAL)

<b>Jan 21</b>	Transient Vendor Certificate expires	<b>June 20</b>	May Monthly Sales Tax Return
<b>Jan 22</b>	2006 December Monthly Sales Tax Return 2006 Fourth Quarter Sales Tax Return	<b>July 20</b>	Second Quarter Sales Tax Return June Monthly Sales Tax Return
<b>Jan 31</b>	Promoter Certificate expires	<b>Aug 20</b>	July Monthly Sales Tax Return Semiannual Sales Tax Return
<b>Feb 20</b>	January Monthly Sales Tax Return 2005 Semiannual Sales Tax Return	<b>Sept 20</b>	August Monthly Sales Tax Return
<b>Mar 20</b>	February Monthly Sales Tax Return	<b>Oct 22</b>	Third Quarter Sales Tax Return September Monthly Sales Tax Return
<b>Apr 20</b>	First Quarter Sales Tax Return March Monthly Sales Tax Return	<b>Nov 20</b>	October Monthly Sales Tax Return
<b>May 21</b>	April Monthly Sales Tax Return	<b>Dec 20</b>	November Monthly Sales Tax Return