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SECRETARY OF REVENUE TOM WOLF RESIGNS - STEPHEN STETLER APPOINTED NEW REVENUE SECRETARY



*Governor Rendell announces the resignation of Tom Wolf as Revenue Secretary and appoints Stephen Stetler to the position on Nov. 12.
(Photo courtesy of Commonwealth Media Services)*

Governor Edward G. Rendell announced in mid-November that Department of Revenue Secretary Tom Wolf is stepping down, effective Nov. 30, and said Stephen Stetler, executive director of the Pennsylvania Economy League, will be the next Revenue secretary.

"Tom brought a wealth of sound, private-sector business and economic experience to state government," Governor Rendell said. "Under his leadership, the Department of Revenue applied quality principles from the corporate world to improve its customer service and its operating processes for individuals and businesses.

"His work on my 12-member Pennsylvania Business Tax Reform Commission, which issued a report in 2004 recommending changes to make business taxes fairer, simpler and more

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FAST FACT:

An estimated 113,000 senior homeowners have had school property taxes completely eliminated as a result of Pennsylvania's historic property tax relief law.

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competitive with other states, continues to guide the tax and economic policies that helped strengthen our economy before this national downturn and will help us weather the economic storm."

At Revenue, Wolf oversaw implementation of Act 119 which converted the commonwealth's corporate tax from its antiquated settlement system to an assessment system. He continued to push the department's modernization effort, which:

- Helped more than half of Pennsylvania's six million personal income taxpayers file their 2007 returns electronically, saving the department \$2.67 million in administrative costs;
- Expanded electronic filing to corporations in 2007 and small businesses in 2008; and
- Increased delinquent tax collections to more than \$900 million in 2007-08, a 59.6 percent increase in collections from the \$564 million collected in 2002-03.

During Wolf's tenure, Pennsylvania's Property Tax and Rent Rebate program expanded to nearly double the number of seniors receiving rebates from 313,907 in 2006 to more than 600,000 by the end of 2008. The Pennsylvania Lottery continued to grow, delivering its sixth consecutive year of record sales in fiscal year 2008.

Prior to joining the commonwealth, Wolf was chairman of the board and president of the Wolf Organization Inc., a family owned building materials business based in York.

"Tom's experience and great leadership style will serve him well in future endeavors," Governor Rendell said. "We are fortunate to have Steve Stetler, who is another very well-qualified business and economic leader and is ready to step in to lead the Department of Revenue.

"Steve's extensive financial experience in the public and

private sectors will serve the commonwealth well, especially during these trying economic times," Governor Rendell said. "He already knows his way around the Capitol and the Department of Revenue, where he previously served as deputy secretary of taxation.

"Steve's business experience and knowledge of the state's tax system will ensure a balanced approach as the department continues efforts to upgrade its systems and collect delinquent taxes owed to the commonwealth."

Stetler was a partner in D.E. Stetler and Son Inc., a family owned car dealership in York. He represented the 95th legislative district for 16 years and he worked for 12 years at Revenue in the 1970s and 80s.

Stetler is a York native who earned his Bachelor of Arts and Master of Divinity degrees from Drew University, and a master's degree with an emphasis in finance from Johns Hopkins University.

He worked at the Department of Revenue under Governors Casey, Thornburgh and Shapp, rising to the position of deputy secretary of taxation.

Stetler was elected to the state House's 1991-92 session. For more than a dozen years he served on various committees and leadership posts including, finance, appropriations, transportation, professional licensure and policy committee chairman.

He currently serves as treasurer of the York Benevolent Association, and he is vice president of the Hahn Home. He is on the board of directors of the York County Community Foundation, a member of the Redevelopment Authority of the City of York, and on the board of trustees for York College of Pennsylvania.

Stetler and his wife, Mary Ann ("Polly"), live in York. They have two adult children. The Stetlers are active members of the Episcopal Church of St. John the Baptist in York, where Steve serves on the vestry.

TAX PROFESSIONAL E-SERVICES CENTER

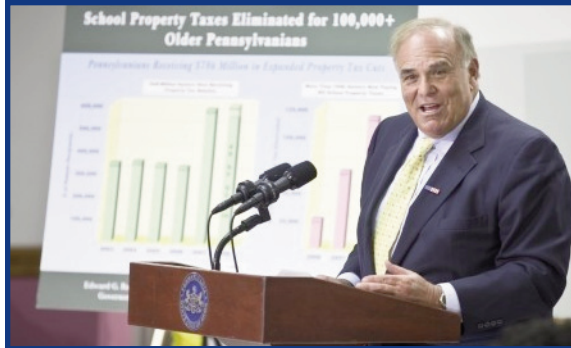


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Visit the department's [Online Customer Service Center](#) or call (717) 787-1392.

SCHOOL PROPERTY TAXES ELIMINATED FOR 113,000 SENIOR HOMEOWNERS STATEWIDE

Seniors Have Until Dec. 31 to Apply For Property Tax/Rent Rebates



Governor Rendell speaks to the Hometown Senior Center in Pittsburgh about the success of the Property Tax/Rent Rebate program on Oct. 28. (Photo courtesy of Commonwealth Media Services)

Governor Edward G. Rendell announced last month that an estimated 113,000 senior homeowners have had school property taxes completely eliminated as a result of Pennsylvania’s historic property tax relief law.

Pennsylvania is providing a total of \$786 million in property tax relief this year, including expanded rebates from the state’s senior citizen Property Tax/Rent Rebate program and first-ever general property tax relief for all homeowners that was distributed through school districts this past summer. As a result, an estimated 113,000 seniors had their school property tax bills eliminated.

About 600,000 seniors are expected to benefit from rebates this year, compared to 314,000 before the program’s expansion in 2006. Last year, 564,000 seniors received more than \$240 million in rebates. So far this year, more than 600,458 people have applied for rebates and, as of Nov. 14, rebates totaling nearly \$262 million have been sent to more than 549,000 homeowners and renters.

“More than half a million seniors already received rebates this year, but we know there are about 140,000 more people who qualify but haven’t applied yet,” said Governor Rendell. “We encourage everyone who thinks they may be eligible for a rebate to get their application in by the Dec. 31 deadline. We don’t want one senior to miss out on receiving the help they need in paying their school property taxes.”

Act 1 of Special Session 2006 delivered the largest property tax cut in Pennsylvania history, using proceeds

from slots gaming. In addition to the expanded rebate program, the law provides state-funded tax relief through reductions in the tax bills that school districts send out each summer. The broad-based property tax relief started this year at an average of nearly \$200 per household across the state.

The rebate program benefits eligible Pennsylvanians who are 65 years old and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The program expansion increased the income limit from \$15,000 to \$35,000 (which excludes half of Social Security income) for homeowners, and raises the maximum rebate for both homeowners and renters from \$500 to \$650.

The expanded household income limits and base rebate amounts are:

\$0 and \$8,000	\$650 rebate
\$8,001 to \$15,000	\$500 rebate
\$15,001 to \$18,000	\$300 rebate
\$18,001 to \$35,000	\$250 rebate

Renters with incomes between \$0 and \$8,000 receive a \$650 rebate and those with incomes between \$8,001 and \$15,000 receive a \$500 rebate.

“In the past two years we’ve delivered historic property tax relief to those who need it most,” said Rendell. “Once all 14 slots facilities are up and running in Pennsylvania, annual property tax relief will reach more than \$1 billion and an estimated 200,000 senior homeowners will have their school property taxes eliminated.”

The deadline to apply for Pennsylvania’s Property Tax/Rent Rebate program was extended from June 30 to Dec. 31. Property Tax/Rent Rebate claim forms (PA-1000) are available by calling, toll-free, 1-888-222-9190 or online at www.papropertytaxrelief.com.

The Property Tax/Rent Rebate program, created in 1971, is one of five programs supported by proceeds from the Pennsylvania Lottery. The expanded portion of the rebate program is paid for with revenue from slots gaming.

KEYSTONE OPPORTUNITY ZONE PROGRAM

Sales and Use Tax Exemption Expanded

Act 79 of 2008 expanded tax exemptions for qualified businesses, landowners, lessees and their construction contractors in Keystone Opportunity Zones, Keystone Opportunity Expansion Zones and Keystone Opportunity Improvement Zones (collectively referred to as "KOZ"). These qualified KOZ entities and contractors are now entitled to sales and use tax exemptions for all tangible personal property or services used in a construction contract in a KOZ. The exemption was previously limited to building machinery and equipment used in a KOZ construction contract.

Exempted from sales tax under the new law are all services, construction materials and tangible personal property purchased by qualified businesses or

construction contractors for use in a KOZ or KOZ construction contracts.

Services and tangible personal property, excluding motor vehicles, remain exempt from Pennsylvania sales and use tax when they are sold to, used or consumed by a qualified business, landowner or lessee exclusively at its facility in a KOZ.

EFFECTIVE DATE

The new KOZ law applies to purchases made pursuant to a general contract or subcontract dated on or after Sept. 8, 2008. For contracts and subcontracts signed prior to that date, only building machinery and equipment for use in a construction contract with a qualified business are exempt from sales and use tax.

CHANGE IN EXTENSION DEADLINES FOR PARTNERSHIPS, S CORPORATIONS AND TRUSTS

Earlier this year, the Internal Revenue Service changed the length of filing extensions for certain business returns. The change, which reduces the extension period from six to five months, eases the burden on taxpayers who must report information from Schedules K-1 and similar documents on individual tax returns.

Since Pennsylvania regulations provide for an automatic state extension of time to file for taxpayers who are granted an extension for filing federal income tax returns, the extension period granted by the Commonwealth has been changed to match the new federal extension.

The Department of Revenue will offer five-month extensions of time to file for PA-20S/PA-65, PA S Corporation/Partnership Information Return and PA-41, PA Fiduciary Income Tax Return.

This change is effective for extension requests for tax returns due on or after Jan. 1, 2009, and applies to business entities and trusts that file the aforementioned forms for a tax year ending on or after Sept. 20, 2008.

Income, deductions and credits from partnerships, S Corporations, estates and trusts are reported to partners, investors and beneficiaries on Schedules PA RK-1 and PA NRK-1. The recipients then use that information to complete their own tax returns. Requiring these statements to be issued one month earlier, generally by Sept. 15, will provide recipients time to prepare and file returns within the extended time frames.

This change does not affect the process for requesting an extension of time to file, nor does it affect extensions of time to file other types of business returns, such as those used by S Corporations and LLCs.

UPCOMING FALL TAX SEMINAR

SPONSOR	DAY	DATE	CONTACT PERSON	SEMINAR LOCATION
Penn State University Abington Campus 1600 Woodland Rd. Abington, PA 19001	Tuesday	12-02-2008	Theresa Bloom (215) 881-7402 tmb17@psu.edu	Holiday Inn, Select 4700 Street Rd. Trevose, PA 19053

2008 FALL TAX SEMINAR AGENDA

See Page 4 for Seminar Information

TIME	TOPIC	PRESENTER
8:30 - 9:45 a.m.	INTRODUCTION & PERSONAL INCOME TAX UPDATES <ul style="list-style-type: none"> ➤ PA income tax law changes ➤ Federal tax law/policy changes ➤ Forms and instructions changes ➤ Restricted tax credits ➤ Miscellaneous Issues 	David A. Braden, CPA or Sylvia Olimpi <i>Revenue, Bureau of Individual Taxes</i>
9:45 - 10:45 a.m.	PASS THROUGH BUSINESS UPDATES <ul style="list-style-type: none"> ➤ PA Uniformity Clause ➤ Disposition of a partnership ➤ Transition election rule ➤ Problem areas ➤ Changes/updates 	Mary Hubler <i>Revenue, Bureau of Compliance</i>
10:45 - 11:00 a.m. Break		
11:00 a.m. - NOON	AN UPDATE OF USE TAX VOLUNTARY COMPLIANCE PROGRAMS <ul style="list-style-type: none"> ➤ Information needed to comply with PA taxes 	Kevin Milligan or William Hartman, CPA <i>Revenue, Enforcement, Planning, Analysis and Discovery</i>
Noon - 1:00 p.m. Lunch		
1:00 - 1:30 p.m.	STATE TREASURY DEPARTMENT <ul style="list-style-type: none"> ➤ Bureau of Unclaimed Property ➤ General holder reporting obligations ➤ Who, what, when and how businesses should report 	Calvin Gilchrist <i>State Treasury Department</i>
1:30 - 2:30 p.m.	UNEMPLOYMENT COMPENSATION TAX UPDATES (LABOR AND INDUSTRY) <ul style="list-style-type: none"> ➤ Rates and appeal deadlines 2008 vs. 2009 ➤ Dispelling the rumors - Three burning UC tax issues ➤ UC modernization project update 	Timothy McGarvey, Paul Bowes Mike Neely or Ken Kuklar <i>Labor and Industry</i>
2:30- 2:45 p.m. Break		
2:45 - 3:45 p.m.	CORPORATION TAXES UPDATES <ul style="list-style-type: none"> ➤ Act 119 of 2006 ➤ Brief review of legislative changes for 2007 ➤ Legislative changes for 2008 ➤ Forms changes ➤ Fed/state e-file 	Greg Skotnicki, John Naccarato, Jeffrey A. Creveling, Joseph Clover or Michael Answine, CPA <i>Revenue, Bureau of Corporation Taxes</i>
3:45 - 4:30 p.m.	BOARD OF APPEALS <ul style="list-style-type: none"> ➤ Overview of the appeal process ➤ Impact of Act 119 of 2006 on the appeal process ➤ Miscellaneous Tax Bulletin 2008-01 	Board Member <i>Board of Appeals</i>

In compliance with the Americans with Disabilities Act, the department will make every effort to provide content in an alternative format to persons with disabilities.



2009 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

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

CORPORATION TAXES

Jan. 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for tax year ending 09-30 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 9-30 of the prior year and the tax year ending 3-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)		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 and the tax year ending 6-30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Feb. 2	Surplus Lines Gross Premiums Tax Report	May 1	PURTA Annual Report previous year and Tentative Prepayment current year
Feb. 17	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 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 10-31 of the prior year and the tax year ending 4-30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	May 15	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* 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 and the tax year ending 7-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Mar. 16	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 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* Utilities Gross Receipts Annual Report and Estimated Prepayment Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 11-30 of the prior year and the tax year ending 5-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	June 1	Domestic and Foreign Marine Annual Tax Report
Apr. 1	PURTA (LTA) RCT-900 Report	June 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 02-28 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 2-28 of the current year and the tax year ending 8-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Apr. 15	Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer** Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 12-31 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*	July 1	Electric Co-Op Annual Tax Report for previous year
		July 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 03-31 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* Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 3-31 of the current year and the tax year ending 9-30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
		Aug. 17	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 04-30 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*

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Continued from page 6. Corporation Taxes

	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 4-30 of the current year and the tax year ending 10-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)	ending 12-31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
Sept. 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 05-31	Nov. 16 Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 07-31
	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*	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*
	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending 5-31 of the current year and the tax year ending 11-30 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 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)
Oct. 15	Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 06-30	Dec. 15 Annual Capital Stock/Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending 08-31
	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*	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*
	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	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/foreign franchise, corporate net income and mutual thrift taxes for taxpayers electing to pay in installments are due on or before the fifteenth day of the third, sixth, ninth and twelfth 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 fifteenth 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	2008 Semimonthly Employer Withholding Deposit	June 15	May Monthly Employer Withholding Deposit
Jan. 21	Semimonthly Employer Withholding Deposit	June 18	Semimonthly Employer Withholding Deposit
Jan. 31	All 2008 W-2 Forms and Transmittal	July 6	Semimonthly Employer Withholding Deposit
Feb. 2	2008 Fourth Quarter Quarterly Employer Deposit Statement and Return	July 15	June Monthly Employer Withholding Deposit
	2008 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	July 20	Semimonthly Employer Withholding Deposit
	December 2008 Monthly Employer Withholding Deposit	July 31	Quarterly Employer Deposit Statement and W-3 Return
Feb. 4	Semimonthly Employer Withholding Deposit	Aug. 5	Semimonthly Employer Withholding Deposit
Feb. 17	January Monthly Employer Withholding Deposit	Aug. 17	July Monthly Employer Withholding Deposit
Feb. 19	Semimonthly Employer Withholding Deposit	Aug. 19	Semimonthly Employer Withholding Deposit
Mar. 4	Semimonthly Employer Withholding Deposit	Sept. 3	Semimonthly Employer Withholding Deposit
Mar. 16	February Monthly Employer Withholding Deposit	Sept. 15	August Monthly Employer Withholding Deposit
Mar. 18	Semimonthly Employer Withholding Deposit	Sept. 18	Semimonthly Employer Withholding Deposit
Apr. 3	Semimonthly Employer Withholding Deposit	Oct. 5	Semimonthly Employer Withholding Deposit
Apr. 15	March Monthly Employer Withholding Deposit	Oct. 15	September Monthly Employer Withholding Deposit
Apr. 20	Semimonthly Employer Withholding Deposit	Oct. 20	Semimonthly Employer Withholding Deposit
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return	Nov. 2	Quarterly Employer Deposit Statement and W-3 Return
May 5	Semimonthly Employer Withholding Deposit	Nov. 4	Semimonthly Employer Withholding Deposit
May 15	April Monthly Employer Withholding Deposit	Nov. 16	October Monthly Employer Withholding Deposit
May 20	Semimonthly Employer Withholding Deposit	Nov. 18	Semimonthly Employer Withholding Deposit
June 3	Semimonthly Employer Withholding Deposit	Dec. 3	Semimonthly Employer Withholding Deposit
		Dec. 15	November Monthly Employer Withholding Deposit
		Dec. 18	Semimonthly Employer Withholding Deposit

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)****Feb. 2** 2008 Fourth Quarter IFTA Tax Report**Feb. 28** Grace Period ends for 2008 Decals for IFTA Carriers**Mar. 1** Current year's Motor Carriers Tax and IFTA Credentials required to be displayed**April 30** 2009 First Quarter IFTA Tax Report**July 31** 2009 Second Quarter IFTA Tax Report**Nov. 2** 2009 Third Quarter IFTA Tax Report**Dec. 1** First Day to Display 2010 IFTA Decals**Dec. 31** IFTA Decals Expire Except for Grace Period**LIQUID FUELS AND FUELS TAX****Jan. 20** December Monthly Liquid Fuels and Fuels Tax Report**Feb. 20** January Monthly Liquid Fuels and Fuels Tax Report**Mar. 20** February Monthly Liquid Fuels and Fuels Tax Report**Apr. 20** March Monthly Liquid Fuels and Fuel Tax Report**May 20** April Monthly Liquid Fuels and Fuels Tax Report**May 31** Liquid Fuels and Fuels Tax Distributor Permits expire**June 22** May Monthly Liquid Fuels and Fuels Tax Report**July 20** June Monthly Liquid Fuels and Fuels Tax Report**Aug. 20** July Monthly Liquid Fuels and Fuels Tax Report**Sept. 21** August Monthly Liquid Fuels and Fuels Tax Report**Oct. 20** September Monthly Liquid Fuels and Fuels Tax Report**Nov. 20** October Monthly Liquid Fuels and Fuels Tax Report**Dec. 21** November Monthly Liquid Fuels Tax Report**MALT BEVERAGE TAX****Jan. 15** December Malt Beverage Return**Feb. 16** January Malt Beverage Return**Mar. 16** February Malt Beverage Return**Apr. 15** March Malt Beverage Return**May 15** April Malt Beverage Return**June 15** May Malt Beverage Return**July 15** June Malt Beverage Return**Aug. 17** July Malt Beverage Return**Sept. 15** August Malt Beverage Return**Oct. 15** September Malt Beverage Return**Nov. 16** October Malt Beverage Return**Dec. 15** November Malt Beverage Return**MOTOR CARRIERS ROAD TAX****Feb. 28** Grace Period ends for 2008 Decals for IFTA & Non-IFTA Carriers**Mar. 1** Current year's Motor Carriers Tax and IFTA Credentials required to be displayed**Dec. 31** Motor Carriers Road Tax Decals Expire Except for Grace Period**VEHICLE RENTAL TAX****Jan. 20** 2008 Fourth Quarter Vehicle Rental Tax Return**Feb. 15** 2008 Vehicle Rental Tax Reconciliation**Apr. 20** First Quarter Vehicle Rental Tax Return**July 20** Second Quarter Vehicle Rental Tax Return**Oct. 20** Third Quarter Vehicle Rental Tax Return



PERSONAL INCOME TAX

Jan. 15 First day to file 2008 PA Income Tax Returns using PA TeleFile and pa.direct.file	First 2009 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Jan. 16 First day to file 2008 PA Income Tax Returns using Federal/State e-file program	First 2009 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
Jan. 15 Final 2008 Estimated Personal Income Tax Declaration and Payment Fourth 2008 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships***	June 15 Second 2009 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Mar. 2 1099R Information Returns for Early Distributions	July 15 Second 2009 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
Apr. 15 2008 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2008 Personal Income Tax Approved Extension to File Annual 2008 Fiduciary Income Tax Returns Annual 2008 Pennsylvania PA S Corporation Partnership Information Return (PA-20S/PA-65)***	Sept. 15 Third 2009 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
	Oct. 15 2008 Annual Personal Income Tax Return with six month extension Last Day to file 2008 PA Income Tax Returns using TeleFile, pa.direct.file and Federal/State e-file Program. Third 2009 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-20S/PA-65 Information Return is due on the fifteenth 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. 20 2008 Fourth Quarter PTA Return	July 20 Second Quarter PTA Return
Apr. 20 First Quarter PTA Return	Oct. 20 Third Quarter PTA Return

PROPERTY TAX/RENT REBATE CLAIMS

June 30 Property Tax/Rent Rebate Claims

SMALL GAMES OF CHANCE

Mar. 31 Small Games of Chance Manufacturer Certificates expire	May 31 Small Games of Chance Distributor Licenses expire
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SALES TAX (STATE AND LOCAL)

Jan. 20 Transient Vendor Certificates expire	June 22 May Monthly Sales Tax Return
Jan. 20 2008 December Monthly Sales Tax Return 2008 Fourth Quarter Sales Tax Return	July 20 Second Quarter Sales Tax Return June Monthly Sales Tax Return
Jan. 31 Promoter Certificates expire	Aug. 20 July Monthly Sales Tax Return Semiannual Sales Tax Return
Feb. 20 January Monthly Sales Tax Return 2008 Semiannual Sales Tax Return	Sept. 21 August Monthly Sales Tax Return
Mar. 20 February Monthly Sales Tax Return	Oct. 20 Third Quarter Sales Tax Return September Monthly Sales Tax Return
Apr. 20 First Quarter Sales Tax Return March Monthly Sales Tax Return	Nov. 20 October Monthly Sales Tax Return
May 20 April Monthly Sales Tax Return	Dec. 21 November Monthly Sales Tax Return