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**IMPORTANT REMINDER FOR 2015 TAX RETURN AND 2016 ESTIMATED PAYMENT DUE DATES**

The deadline to file personal income taxes has been extended to Monday, April 18, 2016, rather than the traditional April 15 date. The change is due to Emancipation Day in Washington, D.C. which marks the abolition of slavery in the city. Over 3,000 enslaved individuals were freed eight months before the Emancipation Proclamation liberated slaves in the South.

Individuals, estates, trusts, or pass-through entities (S corporations, partnerships and limited liability companies) that file taxes based upon the calendar year, will have a few extra days to file their 2015 PA-40 Personal Income Tax Return, PA-41 Fiduciary Income Tax Return, or PA-20S/PA-65 S Corporation/Partnership Information Return. The returns must be postmarked or filed electronically by midnight on Monday, April 18, 2016 to be considered timely filed.

The deadline for calendar year corporate tax filers remains the same. The PA RCT-101 Corporate Tax Report should be electronically filed or postmarked by midnight on Friday, April 15, 2016. In addition, 2016 first quarter estimated tax payments for individual, fiduciary, pass-through entity and corporation taxpayers must be made by March 15, 2016.

Timely extensions must be filed by the due dates for each return as shown above in order to avoid late filing penalties.

**Looking Ahead to 2017**

Act 84 of 2016 changed the due date for corporate tax returns. The corporate net income tax filing deadline for 2016 calendar year filers is extended from April 18, 2017 to May 18, 2017. Six-month extensions are still applicable. Fiscal year filers will receive a 30-day extension in 2017 under federal changes passed in late 2015.

## ELECTRONIC FILING OF THE PA-41 FIDUCIARY INCOME TAX RETURN

As part of the department's ongoing effort to improve efficiencies and customer service, the PA-41 Fiduciary Income Tax Return can now be filed electronically through e-File (MeF). The modernized platform – known as the Fed/State e-File – is provided by the Internal Revenue Service.

The PA-41 Fiduciary Income Tax Return is used to report income, gains, and losses of an estate or trust, and income that is either accumulated or held for the future distribution or distributed currently to beneficiaries of the estate or trust. The fiduciary of a resident or nonresident estate or trust should use the PA-41 Fiduciary Income Tax Return to report Pennsylvania-source income when there are nonresident beneficiaries, worldwide income when an estate or trust has resident beneficiaries or any income tax liability or nonresident beneficiary withholding of the estate or trust.

As an added convenience, the department has made available various methods of payment when the PA-41 Fiduciary Income Tax Return is filed electronically by April 18, 2016. Taxpayers can use an Electronic Funds Transfer (EFT) to automatically transfer payment from the financial institution account indicated in the PA return record.

Payments can also be made by check or money order. In such cases, a Pennsylvania payment voucher, **PA-V**, should be mailed with the fiduciary's check made payable to the PA Department of Revenue. Payments from trust companies, financial institutions or accounting firms can also be made via ACH credit, with a bulk transmission of the payment register using the registered secure file transfer (RSFT) method. With this payment method, the payments are posted to the individual accounts after the ACH credit is verified by the department.

Software developers and transmitters requiring assistance with the department's requirements and specifications should contact the department's PIT e-Services Center at 717-787-4017.

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## TIPS FOR SUCCESSFULLY FILING PA SCHEDULE UNREIMBURSED EXPENSES

With different state and federal rules for deducting unreimbursed expenses (UE) for business, it's important to know what is allowed and not. Here are some tips.

Pennsylvania does not have federal tax accounting limitations and thresholds, therefore 100 percent of actual **unreimbursed PA allowable employee business expenses** may be deducted from income for Pennsylvania personal income tax purposes.

A separate PA-40 Schedule UE must be completed for each taxpayer and for each employer and occupation, meaning a separate Schedule UE must be filed for each federal Form W-2 received by the taxpayer. The total amount of unreimbursed expenses from all Schedules UE must be entered on the PA-40.

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**A. Include detailed documentation for each line item (including copies and a summary page) at the time the return is filed.**

Examples of proper documentation, supporting specific line items, can be found at [www.revenue.pa.gov](http://www.revenue.pa.gov).

**B. Documentation should clarify unreimbursed expense responsibilities.**

Letters from employers should identify:

- Whether or not an employee is required to incur the expenses to perform the duties of the position;
- If there is any reimbursement of the expenses; and
- The method by which the reimbursement is determined.

In lieu of a letter from the employer, the department will accept a copy of the employer's employee expenses reimbursement policy or a signed affidavit. Templates for the employer letter and the affidavit will be available, during filing season, at [www.revenue.pa.gov](http://www.revenue.pa.gov).

**C. If mileage is reimbursed by an employer, even at a rate less than the federal rate, it should not be claimed as UE.**

The amount of the expense determined at the federal rate less the amount reimbursed is not a deductible expense. The expense should not be reported on a taxpayer's PA Schedule UE unless the reimbursement is included in the employee's compensation.

**D. Reminder: PA does not follow IRS rules for per diem expenses.**

If a taxpayer receives a reimbursement for any expenses where the reimbursement is based upon a per-diem rate or fixed dollar amount, the expense is not allowable and should not be included on PA Schedule UE.

**E. Commuting expenses are not deductible in PA.**

Commuting expenses, including mileage to and from work and parking expenses, are not allowable. For tradesmen, commuting expenses includes the mileage

expense to and from any job site not more than 35 miles from the closer of the union hall or the taxpayer's home to the jobsite. Travel to a second job is considered commuting.

**F. For a list of common unallowable expenses review REV-637.**

There is an extensive list of non-allowable business expenses detailed in REV-637, the department's brochure on UE expenses. The most common errors include:

- Dues and subscriptions for professional organizations or magazines; and
- Cable or internet costs (Unless there are separate cable or internet bills for a home office).

**G. Cell phones may be claimed, but only for business purposes.**

Cell phone expenses claimed should be limited to calls made for business purposes when required by an employer. The employee's cell phone plan and unreimbursed expense should be reasonably calculated to the employer's business needs. Monthly phone bills may be requested. Costs for family plans, bundles, or for additional lines are not deductible.

**H. Include breakdowns of all miscellaneous expenses.**

Many software vendor programs are not supplying a breakdown of the miscellaneous expenses if there are more than two items of expense. If software supports pdf attachments, please include the breakdown via that method. If software doesn't support pdf attachments, fax the information to the department using the [DEX-93, Bureau of Individual Taxes Fax Cover Sheet](#).

**I. A separate PA Schedule UE is necessary for each taxpayer.**

A taxpayer and spouse cannot file and report their expenses on a single PA Schedule UE. Taxpayers working for multiple employers – and not working out of a union hall, the only exception to this rule – must report expenses on a separate PA Schedules UE. Excess expenses for one employer are not deductible against the income received from a second employer.

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## **BONUS: Department Expands Review of Personal Income Tax Deductions.**

The Department of Revenue will expand its systemic review of personal income tax expense deductions to include examination of PA-40 Schedule C expenses for the 2015 tax year. This is in addition to the unreimbursed employee business expenses and incorrectly reported wages or withholding from W-2s that were the primary focus of enhanced review last tax year.

In cases where errors with reporting or claiming expenses may have occurred, the department will contact taxpayers to request additional supporting information before tax examiners make any adjustments. Taxpayers and practitioners may see an increase in correspondence from the department related to these expense claims.

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## **Elimination of the Capital Stock and Foreign Franchise Tax**

The department reminds corporations that the final phase-out of the capital stock and foreign franchise tax was completed on January 1, 2016. With the elimination of this tax, corporations that file the RCT-101 annually to report only capital stock/foreign franchise tax will not have an annual filing requirement for tax years beginning after December 31, 2015. Such corporations should file a final RCT-101. For calendar year filers, the final tax filing year is tax year ending December 31, 2015. The final tax year for fiscal filers is the tax year beginning in 2015 and ending in 2016.

Corporations subject to the corporate net income tax must continue to file the RCT-101 annually.

Who does this affect?

- Corporations not subject to the corporate net income tax for the years mentioned above and after including: single member LLCs, multi-member LLCs taxed as a partnership or S corporation, business trusts and PA S corporations (see below for exceptions related to PA S corporations that have built-in gains). Solicitation only corporations would also no longer be required to file the RCT-101.
- Corporations whose Pennsylvania activity is limited to the solicitation of the sales of tangible personal property. A corporation whose activity goes beyond the solicitation of tangible property in a particular year will be required to file a RCT-101 in that year.

What if I am a PA S corporation that has built-in gains?

- PA S corporations with built-in gains would file a final RCT-101 for the years mentioned above.
- If built-in-gains are triggered in any subsequent tax year, the PA S corporation would file the RCT-101 to report the amount of gain subject to tax. Such return should be marked as both "First Report" and "Final Report". If the PA S corporation does not have any built-in gains to be recognized in a subsequent year, the PA S corporation does not have an RCT-101 filing requirement for that year.

Tips for filing the final return:

- When filing the final return, please identify the return as the "Final Report" by checking the indicator box on page 5 of the return under Section E: Corporate Status Changes.
- Filers should include a statement with the final RCT-101 filing indicating the entity is no longer required to file due to the emancipation of the capital stock/foreign franchise tax.

Following these procedures will ensure that both the taxpayer and the department affirm this is the last filed form RCT-101 for the entity.

Finally, on all filed returns, taxpayers are encouraged to accurately complete Step F on Page 1 of the RCT-101 which instructs the department on whether any overpayment should be refunded or transferred to another tax.



## Acceptable Use of the U.S. Postal Service Shipping Tools When Filing A Timely Appeal

Petitions for reassessment, protest relating to the assessment of tax or any other matter relating to tax imposed by the department, must be received by the Board of Appeals on or prior to the final day on which a petition is required to be filed.

The Board of Appeals will not accept the dates on any labels using the following tools as proof of mailing:

- The U.S. Postal Service (USPS) Click and Ship – Allows USPS customers to print shipping labels without having to go to the post office.
- Automated Postal Center – Allows customers to purchase mailing labels, stamps, weigh packages and search zip codes.
- Simple Certified Mail - USPS private licensed vendors that enable clients to manage the certified mail process from any web-enabled computer.

Labels, stamps or weigh packages purchased from the above mentioned tools only provide proof of the date in which the purchase was made, not the date that the item was accepted by the U.S. Postal Service. The Board of Appeals will use the date by which the mailing was accepted by USPS to be the mail date for purposes of determining whether it has jurisdiction.

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## Protecting Americans from Tax Hikes Act of 2015 – What does it mean for Pennsylvania Taxpayers?

On December 18, 2015 Congress passed and President Obama signed the Protecting Americans from Tax Hikes Act of 2015. There were many provisions that extended or made permanent items related to federal taxes. To help with the upcoming filing season, please read the following information on how those provisions affect Pennsylvania taxes, if at all.

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## 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.

## Business-Related Provisions

	Federal Treatment	Pennsylvania Treatment	
		Personal Income Tax	Corporate Net Income Tax
Code Sec. 179	Expensing limitation is permanently increased to \$500,000 and the investment limitation is permanently increased to \$2 million. Both figures will be indexed for inflation.	No effect. The expensing limitation remains at \$25,000 and the investment limitation is \$200,000. Neither of these figures is indexed for inflation.	Currently there is no adjustment for this item. The calculation of PA corporate net income begins with federal taxable income and is adjusted for certain items specified in Article IV of the Tax Reform Code. Therefore, the Section 179 expense used in the calculation of federal taxable income is also used in the calculation of PA corporate net income.
Bonus Depreciation	Bonus depreciation was extended through 2019. The additional first-year depreciation amounts are as follows: 50% for 2015-2017; 40% for 2018; and 30% in 2019.	N/A Bonus depreciation is not allowed in calculating taxable income.	The calculation of PA corporate net income begins with federal taxable income and is adjusted for certain items specified in Article IV of the Tax Reform Code. The federal change does not impact the method of computing the authorized depreciation for PA purposes, but may alter the values used in the computation.
Recognition Period for Built-In Gains	The period for built-in gain recognition is permanently reduced to five years.	The recognition period for built-in gain is five years following conversion from a C to an S corporation.	The taxable income of a PA S corporation is defined to be the corporation's net recognized built-in gain as determined for federal income tax purposes. Federal changes to the recognition period for built-in gains automatically flow through for PA purposes
R&D Tax Credit	The credit is permanently extended and the alternative simplified credit percentage is increased from 14 percent to 20 percent.	No effect. The credit percentage is not tied to the federal percentage.	No effect. The credit percentage is not tied to the federal percentage.
Information Returns	Due date for information returns relating to employee wage information and nonemployee compensation is accelerated to January 31.	1099-MISC forms are due to the department the same time they are due to the Internal Revenue Service. Forms filed electronically via e-TIDES are due March 31, 2017. If reporting payments in box 7, the form is due by January 31, 2017.  W-2s are due to the department by January 31, 2017.	

## Individual Provisions

	Federal Treatment	Pennsylvania Treatment
		Personal Income Tax
Deduction for State & Local Sales Taxes	Election to deduct state and local sales taxes (in lieu of income taxes) as an itemized deduction is made permanent.	N/A - Itemized deductions are not permitted for Pennsylvania.
Gain Exclusion on Qualified Small Business Stock	100% exclusion of gain on the sale or exchange of qualified small business stock held more than five years is made permanent.	No effect. There is no exclusion for gain. Gain from the sale of stock is taxable and must be recognized.
Teachers' Classroom Expense Deduction	Above-the-line deduction for elementary and secondary-school teachers' classroom expenses is made permanent. The limit of \$250 will also be adjusted for inflation beginning in 2016.	No effect. Employees are permitted to take a deduction for qualified unreimbursed employee business expenses and the deduction is not subject to a certain dollar limitation.
Mortgage Debt Exclusion	Exclusion from income for cancellation of mortgage debt on a principal residence up to \$2 million is extended through 2016.	No effect. Generally cancellation of mortgage debt on a principle residence is personal and therefore not taxable to the extent there was never a home office in the residence. There is no dollar limitation on the amount that can be excluded.
Charitable Distributions from IRAs	Provision to make up to \$100,000 in tax-free distributions from IRAs to a qualified charitable organization is made permanent.	N/A Retirement income is not taxable and charitable contributions are not permitted.
American Opportunity Tax Credit	American Opportunity Tax Credit (education credit) is made permanent and the credit increased to \$2,500.	N/A - There are no educational or earned income tax credits for Pennsylvania.
Earned Income Tax Credit	Earned Income Tax Credit phase-out amount of \$5,000 is made permanent along with the increased credit percentage for taxpayers with three or more qualifying children.	N/A - There are no educational or earned income tax credits for Pennsylvania.



## 2016 STATE TAX DUE DATE REFERENCE GUIDE

### CIGARETTE TAX

<b>Jan. 11</b>	December 2015 PACT Act Report	Unstampable Little Cigar Tax Return
<b>Jan. 15</b>	Cigarette Dealer License Renewals 2015 Cigarette Stamping Agent (CSA) Consignment Payment	<b>July 11</b> June PACT Act Report
<b>Jan. 20</b>	2015 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2015 Unstampable Little Cigar Tax Return	<b>July 15</b> June CSA Consignment Payment
<b>Feb. 10</b>	January PACT Act Report	<b>July 20</b> June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Feb. 16</b>	January CSA Consignment Payment	<b>Aug. 10</b> July PACT Act Report
<b>Feb. 22</b>	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Aug. 15</b> July CSA Consignment Payment
<b>Feb. 29</b>	2015 Cigarette Dealer Licenses Expire	<b>Aug. 22</b> July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Mar. 10</b>	February PACT Act Report	<b>Sept. 12</b> August PACT Act Report
<b>Mar. 15</b>	February CSA Consignment Payment	<b>Sept. 15</b> August CSA Consignment Payment
<b>Mar. 21</b>	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Sept. 20</b> August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Apr. 11</b>	March PACT Act Report	<b>Oct. 11</b> September PACT Act Report
<b>Apr. 18</b>	March CSA Consignment Payment	<b>Oct. 17</b> September CSA Consignment Payment
<b>Apr. 20</b>	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Oct. 20</b> September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>May 10</b>	April PACT Act Report	<b>Nov. 10</b> October PACT Act Report
<b>May 16</b>	April CSA Consignment Payment	<b>Nov. 15</b> October CSA Consignment Payment
<b>May 20</b>	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Nov. 21</b> October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>June 10</b>	May PACT Act Report	<b>Dec. 12</b> November PACT Act Report
<b>June 16</b>	May CSA Consignment Payment	<b>Dec. 15</b> November CSA Consignment Payment
<b>June 20</b>	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Dec. 20</b> November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return

### CORPORATION TAXES

<b>Jan. 15</b>	Annual Capital Stock/Foreign Franchise, Corporate Net Income (CNI), Mutual Thrift and Ag Co-Op Corporation Tax Reports for tax year ending Sept. 30  <b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending April 30, July 31 and Oct. 31. CNI and Mutual Thrifts for tax years ending Jan. 31, April 30, July 31 and Oct. 31*</b>  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)	<b>Stock/Foreign Franchise for years ending May 31, Aug. 31 and Nov. 30. CNI and Mutual Thrifts for tax years ending Feb. 29, May 31, Aug. 31 and Nov. 30*</b>  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)
<b>Feb. 1</b>	Surplus Lines Gross Premiums Tax Report	<b>Mar. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Nov. 30  Bank Shares Tax Annual Report  Gross Premiums Estimated Prepayment
<b>Feb. 16</b>	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Oct. 31  Private Bankers Annual Gross Receipts Tax Report  <b>Current year's quarterly estimated payments for Capital</b>	<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending March 31, June 30 and Sept. 30. CNI and Mutual Thrifts for tax years ending March 31, June 30, Sept. 30 and Dec. 31*</b>  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)
<b>Apr. 1</b>	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report		<b>Aug. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Apr. 30
<b>Apr. 15</b>	<b>Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**</b>		<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending Aug 31, Nov 30 and May 31. CNI and Mutual Thrifts for tax years ending Aug 31, Nov 30, Feb. 29 and May 31*</b>
	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31		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)
	<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending April 30 July 31 and Oct. 31. CNI and Mutual Thrifts for tax years ending April 30, July 31, Oct. 31 and Jan. 31*</b>		<b>Sept. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
	Gross Premiums Annual Tax Report		<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending Sept. 30, March 31 and June 30. CNI and Mutual Thrifts for tax years ending Sept. 30, Dec. 31, March 31 and June 30*</b>
	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 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)
<b>May 2</b>	PURTA Annual Report previous year and Tentative Prepayment current year		<b>Oct. 17</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30
<b>May 16</b>	<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending May 31, Aug. 31 and Nov. 30. CNI and Mutual Thrifts for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 29*</b>		<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending Oct. 30, April 30 and July 31. CNI and Mutual Thrifts for tax years ending Oct. 31, Jan. 31, April 30 and July 31*</b>
	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 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)
	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)		<b>Nov. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31
<b>June 1</b>	Domestic and Foreign Marine Annual Tax Report		<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending Nov. 30, May 31 and Aug. 31. CNI and Mutual Thrifts for tax years ending Nov. 30, Feb. 29, May 31 and Aug. 31*</b>
<b>June 15</b>	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 29		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)
	<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending June 30, Sept. 30 and March 31. CNI and Mutual Thrifts for tax years ending June 30, Sept. 30, Dec. 31 and March 31*</b>		<b>Dec. 15</b> Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 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)		<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending March 31, June 30 and Sept. 30. CNI and Mutual Thrifts for tax years ending Dec. 31, March 31, June 30 and Sept. 30*</b>
<b>July 1</b>	Electric Co-Op Annual Tax Report for previous year		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. 29 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)
<b>July 15</b>	Annual Capital Stock/Foreign Franchise, CNI, Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Mar. 31		
	<b>Current year's quarterly estimated payments for Capital Stock/Foreign Franchise for years ending July 31, Oct. 31, and April 31. CNI and Mutual Thrifts for tax years ending July 31, Oct. 31, Jan. 31 and April 30*</b>		

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\*Estimated tax payments of capital stock/foreign franchise for certain fiscal filers, 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:** For tax years beginning after January 1, 2016 the Capital Stock/Foreign Franchise Tax was eliminated, however certain fiscal year filers should continue to make their quarterly estimated prepayments and annual payment when appropriate.

**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

<b>Jan. 6</b>	2015 Semimonthly Employer Withholding Deposit	<b>June 20</b>	Semimonthly Employer Withholding Deposit*
<b>Jan. 21</b>	Semimonthly Employer Withholding Deposit	<b>July 6</b>	Semimonthly Employer Withholding Deposit*
<b>Jan. 31</b>	All 2015 W-2 Forms and Transmittal	<b>July 15</b>	June Monthly Employer Withholding Deposit
<b>Feb. 1</b>	2015 Fourth Quarter Quarterly Employer Deposit Statement and Return	<b>July 20</b>	Semimonthly Employer Withholding Deposit*
	2015 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	<b>Aug. 1</b>	Quarterly Employer Deposit Statement and W-3 Return
	December 2015 Monthly Employer Withholding Deposit	<b>Aug. 3</b>	Semimonthly Employer Withholding Deposit*
<b>Feb. 3</b>	Semimonthly Employer Withholding Deposit*	<b>Aug. 15</b>	July Monthly Employer Withholding Deposit
<b>Feb. 16</b>	January Monthly Employer Withholding Deposit	<b>Aug. 18</b>	Semimonthly Employer Withholding Deposit*
<b>Feb. 18</b>	Semimonthly Employer Withholding Deposit*	<b>Sept. 6</b>	Semimonthly Employer Withholding Deposit*
<b>Mar. 3</b>	Semimonthly Employer Withholding Deposit*	<b>Sept. 15</b>	August Monthly Employer Withholding Deposit
<b>Mar. 15</b>	February Monthly Employer Withholding Deposit	<b>Sept. 20</b>	Semimonthly Employer Withholding Deposit*
<b>Mar. 18</b>	Semimonthly Employer Withholding Deposit*	<b>Oct. 5</b>	Semimonthly Employer Withholding Deposit*
<b>Apr. 5</b>	Semimonthly Employer Withholding Deposit*	<b>Oct. 17</b>	September Monthly Employer Withholding Deposit
<b>Apr. 18</b>	March Monthly Employer Withholding Deposit	<b>Oct. 19</b>	Semimonthly Employer Withholding Deposit*
<b>Apr. 20</b>	Semimonthly Employer Withholding Deposit*	<b>Oct. 31</b>	Quarterly Employer Deposit Statement and W-3 Return
<b>May 2</b>	Quarterly Employer Deposit Statement and W-3 Return	<b>Nov. 3</b>	Semimonthly Employer Withholding Deposit*
<b>May 4</b>	Semimonthly Employer Withholding Deposit*	<b>Nov. 15</b>	October Monthly Employer Withholding Deposit
<b>May 16</b>	April Monthly Employer Withholding Deposit	<b>Nov. 18</b>	Semimonthly Employer Withholding Deposit*
<b>May 18</b>	Semimonthly Employer Withholding Deposit*	<b>Dec. 5</b>	Semimonthly Employer Withholding Deposit*
<b>June 3</b>	Semimonthly Employer Withholding Deposit*	<b>Dec. 15</b>	November Monthly Employer Withholding Deposit
<b>June 15</b>	May Monthly Employer Withholding Deposit	<b>Dec. 20</b>	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.pa.gov](http://www.revenue.pa.gov)

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

<b>Feb. 1</b>	2015 Fourth Quarter IFTA Tax Report	<b>Aug. 1</b>	2016 Second Quarter IFTA Tax Report
<b>Feb. 29</b>	Grace Period ends for 2015 Decals for IFTA Carriers	<b>Oct. 31</b>	2016 Third Quarter IFTA Tax Report
<b>Mar. 1</b>	Current year's IFTA decals required to be displayed	<b>Dec. 1</b>	First Day to Display 2017 IFTA Decals
<b>May 2</b>	2016 First Quarter IFTA Tax Report	<b>Dec. 31</b>	Current year's IFTA Decals Expire Except for Grace Period



## MOTOR AND ALTERNATIVE FUEL TAXES

<b>Jan. 20</b>	December 2015 Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Feb. 22</b>	January Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Mar. 21</b>	February Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Apr. 20</b>	March Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>May 20</b>	April Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>May 31</b>	Liquid Fuels and Fuels Distributor Permits expire Alternative Fuels Tax Permits expire

<b>June 20</b>	May Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>July 20</b>	June Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Aug. 20</b>	July Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Sept. 20</b>	August Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Oct. 20</b>	September Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Nov. 21</b>	October Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Dec. 20</b>	November Monthly Motor Fuels and Alternative Fuel Taxes Report

## MALT BEVERAGE TAX

<b>Jan. 15</b>	December 2015 Malt Beverage Manufacturer and Bonded Importer Report December 2015 Malt Beverage Distributor Report
<b>Feb. 18</b>	January Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Distributor Report
<b>Mar. 15</b>	February Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Distributor Report
<b>Apr. 18</b>	March Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Distributor Report
<b>May 16</b>	April Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Distributor Report
<b>June 15</b>	May Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Distributor Report

<b>July 15</b>	June Malt Beverage Manufacturer and Bonded Importer Report June Malt Beverage Distributor Report
<b>Aug. 15</b>	July Malt Beverage Manufacturer and Bonded Importer Report July Malt Beverage Distributor Report
<b>Sept. 15</b>	August Malt Beverage Manufacturer and Bonded Importer Report August Malt Beverage Distributor Report
<b>Oct. 17</b>	September Malt Beverage Manufacturer and Bonded Importer Report September Malt Beverage Distributor Report
<b>Nov. 15</b>	October Malt Beverage Manufacturer and Bonded Importer Report October Malt Beverage Distributor Report
<b>Dec. 15</b>	November Malt Beverage Manufacturer and Bonded Importer Report November Malt Beverage Distributor Report

## MOTOR CARRIERS ROAD TAX

<b>Feb. 29</b>	Grace Period ends for 2015 Decals for Non-IFTA Carriers
<b>Mar. 1</b>	Current year's Motor Carriers Road Tax Decals required to be displayed

<b>Dec. 1</b>	First Day to Display 2017 Motor Carriers Road Tax Decals
<b>Dec. 31</b>	Motor Carriers Road Tax Decals Expire Except for Grace Period

## PERSONAL INCOME TAX

<b>Jan. 19</b>	First day 2015 returns can be submitted to the department
<b>Jan. 15</b>	Final 2015 Estimated Personal Income Tax Declaration and Payment Fourth 2015 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*
<b>Jan. 19</b>	First day to file 2015 PA Income Tax Returns using padirectfile
<b>Feb. 28</b>	1099-R Information Returns for Early Distributions
<b>Apr. 15</b>	First 2016 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2016 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

<b>Apr. 18</b>	2015 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2015 Personal Income Tax Approved Extension to File Annual 2015 Fiduciary Income Tax Returns Annual 2015 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
<b>June 15</b>	Second 2016 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
<b>July 15</b>	Second 2016 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

*Continued on Page 12*



*Continued from page 11. Personal Income Tax*

**Sept. 15** Third 2016 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts

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Annual 2015 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension\*

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Annual 2015 Fiduciary Income Tax Returns with five-month extension\*

**Oct. 17** 2015 Annual Personal Income Tax Return with six-month extension

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Last day to file 2015 PA Income Tax Returns using PA Free File

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Third 2016 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. 20** 2015 Fourth Quarter PTA Return

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**Apr. 20** First Quarter PTA Return

**July 20** Second Quarter PTA Return

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**Oct. 20** Third Quarter PTA Return

## SMALL GAMES OF CHANCE

**Jan. 20** 2015 December tavern tax returns due from distributors

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Annual report for licensees

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2015 fourth quarter tavern tax returns due from tavern gaming licensees

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**Feb. 22** January tavern tax returns due from distributors

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**Mar. 21** Tavern tax reporting system available for distributors and taverns at [www.revenue.pa.gov/SGOC](http://www.revenue.pa.gov/SGOC)

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**Mar. 31** Manufacturer certifications expire

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**Apr. 20** March tavern tax returns due from distributors

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First quarter tavern tax returns due from tavern gaming licensees

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**May 20** April tavern tax returns due from distributors

**May 31** Distributor licenses expire

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**June 20** May tavern tax returns due from distributors

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**July 20** June tavern tax returns due from distributors

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Second quarter tavern tax returns due from tavern gaming licensees

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**Aug. 22** July tavern tax returns due from distributors

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**Sept. 20** August tavern tax returns due from distributors

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**Oct. 20** September tavern tax returns due from distributors

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Third quarter tavern tax returns due from tavern gaming licensees

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**Nov. 21** October tavern tax returns due from distributors

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**Dec. 20** November tavern tax returns due from distributors

## SALES TAX (STATE AND LOCAL)

**Jan. 20** 2015 December Monthly Sales Tax Return

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2015 Fourth Quarter Sales Tax Return

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**Jan. 31** Promoter Certificates expire

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Transient Vendor Certificates expire

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**Feb. 22** January Monthly Sales Tax Return

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2015 Semiannual Sales Tax Return

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**Mar. 21** February Monthly Sales Tax Return

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**Apr. 20** First Quarter Sales Tax Return

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March Monthly Sales Tax Return

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**May 20** April Monthly Sales Tax Return

**June 20** May Monthly Sales Tax Return

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**July 20** Second Quarter Sales Tax Return

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June Monthly Sales Tax Return

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**Aug. 22** July Monthly Sales Tax Return

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Semiannual Sales Tax Return

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**Sept. 20** August Monthly Sales Tax Return

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**Oct. 20** Third Quarter Sales Tax Return

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September Monthly Sales Tax Return

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**Nov. 21** October Monthly Sales Tax Return

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**Dec. 20** November Monthly Sales Tax Return

## VEHICLE RENTAL TAX

**Jan. 20** 2015 Fourth Quarter Vehicle Rental Tax Return

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**Feb. 15** 2015 Vehicle Rental Tax Reconciliation

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**Apr. 20** First Quarter Vehicle Rental Tax Return

**July 20** Second Quarter Vehicle Rental Tax Return

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**Oct. 20** Third Quarter Vehicle Rental Tax Return