



pennsylvania
DEPARTMENT OF REVENUE

TAX UPDATE

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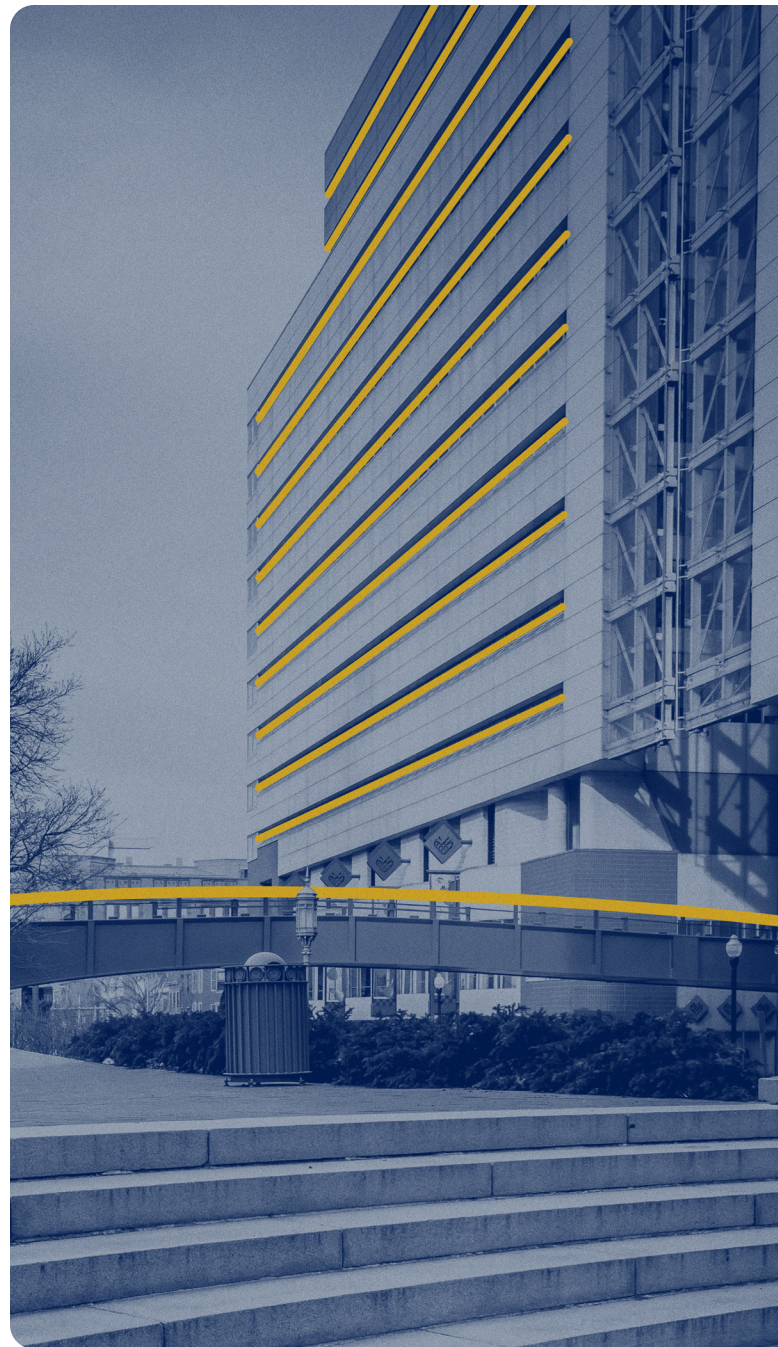
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The No. 1 goal in the department's strategic plan is to continually improve customer service.

- Revenue Secretary Dan Hassell

CAN PENNSYLVANIA TAXPAYERS DEDUCT THEIR HOME OFFICE EXPENSES DURING TELEWORKING?

The **COVID-19 pandemic** has brought about a great deal of changes for Pennsylvanians, with one of the biggest disruptions coming in the workplace. Namely, many taxpayers are now finding themselves working from home, setting up workstations at their kitchen tables or in their home offices. With remote work becoming commonplace, the Department of Revenue has received questions from taxpayers who are wondering about the deduction of home office expenses on their 2020 tax returns. The guidance below pertains mostly to Pennsylvania taxes – not federal taxes.

Claiming Home Office Expenses

Pennsylvania Personal Income Tax law permits a taxpayer to claim certain unreimbursed employee business expenses, including a deduction for home office expenses. The deduction is allowable for taxpayers who are temporarily working from home during the COVID-19 pandemic if they meet the qualifications outlined in the section below. However, even if you meet the qualifications, there are other considerations that have to be accounted for when claiming the deduction.

Do You Qualify?

Here are the things you need to consider to determine if you meet the qualifications:

1. You may claim a deduction for home office expenses if your employer does not provide a suitable work area **OR** you are not permitted to report to your normal employer provided work area due to the COVID-19 pandemic.
2. You also must answer **YES** to all three of the following questions in order to qualify for a home office deduction on your Pennsylvania tax return.
 - A. Does your employer require you, as a condition of employment, to maintain a suitable work area away from the employer's premises?
 - B. Is the office or work area the principal place where you perform the duties of your employment?
 - C. Do you use the office or work area regularly to perform the duties of your employment?

If you answered **NO** to any of these questions, you may not claim home office or work area expenses.
3. There also must be exclusive use of the area for which the home office deduction expense is claimed. In other words, the area cannot be used for any other personal use during the time the home office expense is claimed.

NOTE: Part-year home office expenses can only be claimed from the date the home use began.

Considerations When Claiming

Claiming the home office deduction has certain consequences that a taxpayer needs to consider:

- You must gather and retain the expense information to claim the deduction (taxes, utilities, insurance, mortgage interest, maintenance, etc.).

- You must file and pay the 6% use tax on the utility expenses claimed as part of the home office deduction (There is an additional 1% local tax if you live in Allegheny County; there is an additional 2% local tax if you live in Philadelphia).
- Once a property is used for business, it retains that status indefinitely and gains on the business use must be reported.
- There is no longer a federal tax deduction allowed. As a result, taxpayers should evaluate if the Pennsylvania deduction is worth it for the net tax saved each year. There also may be tax due in a future year when the house is sold.

Use Tax on Utilities

Although residential use of a property is exempt from sales and use tax on utilities, business use is taxable. If you are claiming that you are using part of your property for a business purpose and you take the home office deduction on your Pennsylvania Income Tax Return (PA-40), a pro-rata portion of utilities (gas, electric, fuel oil, steam heat, etc.) will need to be deducted with other expenses. Since you must be consistent, a taxpayer cannot opt out of taking the utilities expense if the other expenses are deducted.

Use tax on utilities must be paid to the department on **Form PA-1**. The use tax for business use of a home can no longer be paid on Line 25 of the PA-40 along with the use tax on purchases.

IMPORTANT: Use tax on the utilities will need to be determined and paid quarterly.

Future Sale of Your Residence

If you do take a home office deduction on your PA-40, you will have to pay Pennsylvania Personal Income Tax on the gain from the sale of your home on the portion of your home that you claimed as a home office.



EXAMPLE: You claim that 25% of your home was used for your home office and you deducted the appropriate expenses. Then you sell your home and your overall gain from the sale of that home (minus original cost) was \$10,000. You would be required to pay PA personal income tax on 25% of that gain (\$2,500).

CAN PENNSYLVANIA TAXPAYERS DEDUCT THEIR HOME OFFICE EXPENSES DURING TELEWORKING?

continued from previous page

EXAMPLE: A taxpayer owns a home and is working from home due to the COVID-19 pandemic from March 2020 until June 30, 2021. The taxpayer later sells the home in 2022.

2020 TAX YEAR

\$150,000 is paid for the home in 2010 and 10% of it is used for a home office in 2020 for 9 months.

- The utilities expense for the year were \$4,000. 9 months of that amount is \$3,000. The home office portion is \$300 ($\$3,000 \times 10\%$).
- The real estate taxes, mortgage interest paid, homeowner's insurance and maintenance costs for the year is \$7,000. 9 months of that amount is \$5,250. The home office portion of those expenses is \$525 ($\$5,250 \times 10\%$).
- The home has a useful life of 30 years. If the home were to be depreciated, the yearly depreciation would be \$5,000 ($\$150,000 / 30$). The home office portion of the depreciation is \$500 ($\$5,000 \times 10\%$). 9 months of that amount is \$375.
- The total of the home office expenses allowable as a deduction is \$1,200.
- This deduction is worth \$37 ($\$1,200 \times 3.07\%$) in PA personal income tax. However, use tax of \$18 must also be paid on the \$300 ($\$300 \times 6\%$) utilities expense portion deducted.
- The net tax savings for the deduction is \$19 ($\$37 - \18).

**2021 TAX YEAR**

For 2021, the home office expenses were the same, but the home office was only used for half the year.

- The total home office expenses for half the year is \$800, with a PA personal income tax savings of \$25 ($\$800 \times 3.07\%$).
- Use tax is \$12 ($\$2,000 \times 10\% \times 6\%$). Therefore, there is a net savings of \$13 ($\$25 - \12) in taxes.

2022 TAX YEAR

- If the property is sold in 2022 for \$200,000, the net gain would be \$50,625 [$\$200,000$ less $\$149,375$ basis ($\$150,000 - \625 depreciation)].
- The PA tax of \$155 would be due on 10% of the gain ($\$5,062.50 \times 3.07\%$).
- Even though claiming the home office deduction would save \$32 total for 2020 and 2021, it would end up resulting in an additional \$123 ($\$155 - \32) in net tax when the home is sold.

REMINDER: If you live in either Allegheny County or Philadelphia, you will need to use either the 7% or 8% local tax rates to determine your use tax obligations.

**How do you report your home office deduction?**

To report the home office deduction, taxpayers must complete the **PA-40 Schedule UE**. Please refer to the **PA Personal Income Tax Guide - Gross Compensation** section for additional information.

Taxpayers have a new way to electronically file their Pennsylvania Personal Income Tax returns (PA-40s). Visit mypath.pa.gov to access the Department of Revenue's

new, state-only filing option. myPATH is a free, user-friendly system that allows taxpayers to seamlessly file their Pennsylvania Income Tax Return (PA-40) and make income tax payments, as well as offering other services. 🏠

This article originally appeared on PA Tax Talk, the Department of Revenue's blog. PA Tax Talk provides taxpayers and tax professionals with the latest news and developments from the department.

myPATH OFFERS A NEW WAY TO ELECTRONICALLY FILE PERSONAL INCOME TAX RETURNS FOR FREE

With the deadline to file income tax returns drawing closer, the Department of Revenue is reminding Pennsylvania taxpayers they have the option to file their state returns for free at mypath.pa.gov.

myPATH is a free, user-friendly system that allows most taxpayers to seamlessly file the Pennsylvania Income Tax Return (PA-40) and make income tax payments, as well as offering other services. The deadline to submit 2020 personal income tax returns is May 17, 2021.

“Pennsylvania taxpayers who file their state tax returns electronically with myPATH benefit from faster processing and will receive their refunds sooner if they are expecting one,” Revenue Secretary Dan Hassell said. “We encourage all Pennsylvania taxpayers to take advantage of this new, easy-to-use option.”

File your Personal Income Tax Return with myPATH

Using this new electronic filing option offers many benefits, including:

- Fast and free return/refund processing
- The “Where’s My Refund?” system to track the status of a refund
- Instant confirmation of a successful filing
- The benefit of error-reducing automatic calculators
- The ability to view detailed Statement of Account for personal income tax
- Verifying 1099 amounts, changing 1099 delivery preferences and viewing complete 1099s

Other Important Features in myPATH

Taxpayers do not need to create a username or password to perform many functions in myPATH. That includes filing a PA-40 or making a payment, responding to department requests for information, and checking the status of a refund.

In order to file the PA-40, taxpayers will need to provide their Social Security number and either: (1) the tax liability for a previous tax year; or (2) their birth date, Pennsylvania driver’s license/photo ID number and the expiration date for the license/photo ID.

If you choose to create a username and password in myPATH, you’ll have the ability to update/view detailed account information and notices. You can also manage third-party access to your account, meaning you can give a tax professional or another person access to file your return and make payments on your behalf.

A detailed list of instructions is available in the [myPATH User Guide](#). myPATH replaced the department’s previous personal income tax e-Services applications, including PA Direct File.

Electronic Filing for Free

Other free electronic filing options are available to file state and federal returns using software from a reputable vendor. More [vendor information](#) is available on the Department of Revenue’s website.

Electronic Filing for a Fee

Paid tax preparers and commercial tax preparation software providers that offer electronic filing, or e-filing, for a fee can help individual taxpayers with their 2020 returns.

E-filing offers advantages not available to taxpayers filing by paper, including error-reducing automatic calculators, instant confirmation of successful filing, faster refund processing and direct deposit options.

May 17 Deadline

All taxpayers who received more than \$33 in total gross taxable income in calendar year 2020 must file a Pennsylvania personal income tax return by midnight, Monday, May 17, 2021.

PA Personal Income Tax Guide

Pennsylvania taxpayers who have personal income tax questions are encouraged to review the [PA Personal Income Tax Guide](#), an online publication that includes detailed information on a number of PIT-related topics.

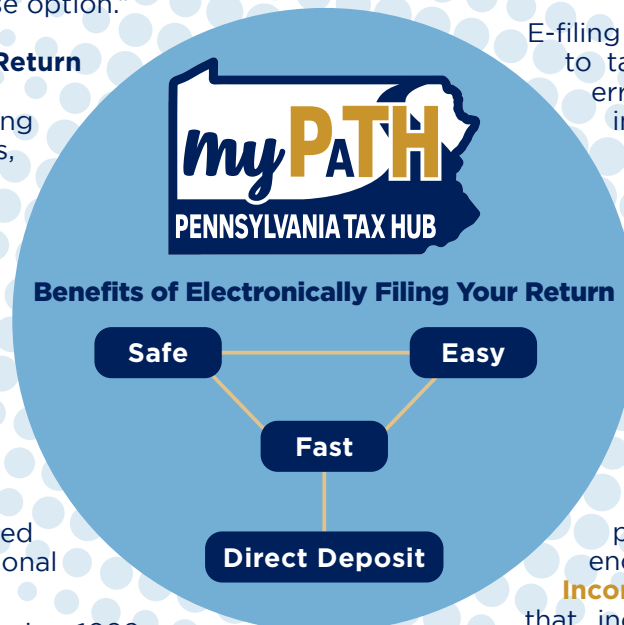
Taxpayer Service and Assistance

Personal income tax assistance is also available through the department’s [Online Customer Service Center](#) and by calling 717-787-8201 between 8 a.m. and 5 p.m., Monday through Friday.

Taxpayers can check the status of their refunds online by visiting the department’s myPATH electronic filing portal and selecting the [Where’s My Income Tax Refund?](#) link on the department’s homepage; or by calling 1-888-PATAXES. Taxpayers will be prompted to provide their Social Security number and requested refund amount to obtain the current status.

Free tax forms and instructions are available at www.revenue.pa.gov.

For more information about the Department of Revenue’s myPATH tax filing system, please visit mypath.pa.gov. 📄





HERE'S WHAT YOU CAN DO ON myPATH WITHOUT SIGNING UP FOR AN ACCOUNT

myPATH is a user-friendly online option that the Department of Revenue's customers can use for many services, including filing the Pennsylvania Income Tax Return (PA-40) and submitting claims for the Property Tax/Rent Rebate Program.

Pennsylvanians should know that filing your PA-40 or submitting your rebate claim can both be done on myPATH without signing up for a username or password. Here is a general overview of some of the things you can do on myPATH without having to create an account.

Make a Payment

myPATH visitors can **make many tax payments** without creating an account. This includes payments for personal income tax (including estimated, extension and return payments). You can also make other payments, including for wage garnishment, bank attachment, or to pay off a lien. All these payments can be made without logging in. You should click the "Make a Payment" link on the myPATH home screen.

Electronic Filing for PIT and PTRR

- **Personal Income Tax:** myPATH allows taxpayers to file their **2020 Personal Income Tax Returns** for free without creating an account. Depending on income type, there are some exceptions in which a taxpayer must file a paper return or use another type of electronic filing method. Filing with myPATH is easy and secure, allowing the taxpayer to receive instant confirmation after filing.
- **Property Tax/Rent Rebate Program:** The **Property Tax/Rent Rebate Program** has benefited older and disabled Pennsylvanians since 1971, delivering more than \$6.8 billion in property tax and rent relief. Prior to this year, claimants were required to apply for the program by submitting a paper application form. With myPATH, eligible claimants can now **file electronically** for the first time without the need to create an account. Filing electronically has multiple benefits, including error-reducing automatic calculators and faster processing of rebates.

Track Status

Without creating an account, taxpayers can track the status of:

- **Where's My Personal Income Tax Refund?**
- **Where's My Property Tax/Rent Rebate?**
- Other tax returns, including filings of the REV-1500 Inheritance Tax Return
- A payment or return submitted through myPATH

Respond to Correspondence

Taxpayers may occasionally receive letters from the department. Using myPATH, taxpayers can respond to a letter, **enter their verification code** or **take the ID verification quiz** — all without creating an account. myPATH also allows users to upload and submit requested documents directly to the department.

Verify

From the myPATH home screen, taxpayers can verify the amount on their 1099 forms (1099-G and 1099-INT), along with tracking payments and credits for fiduciary tax, nonresident consolidated, pass-through entity and personal income tax.

Other Features

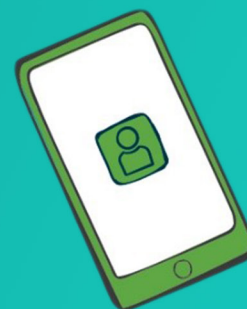
Other features that are available to non-logged in visitors to myPATH include penalty and interest calculators for over 10 tax types, including consumer cigarette use/excise tax, corporation tax, employer tax, inheritance tax, sales and use tax and more.

Get Assistance

Taxpayers can seek assistance 24 hours a day, seven days a week using PATHfinder, the myPATH automated assistant. In addition, the **Online Customer Service Center** is available to browse the department's library of FAQs and to securely submit questions for assistance. 📩

REACH OUT TO FAMILY AND FRIENDS

PA.GOV/COVID

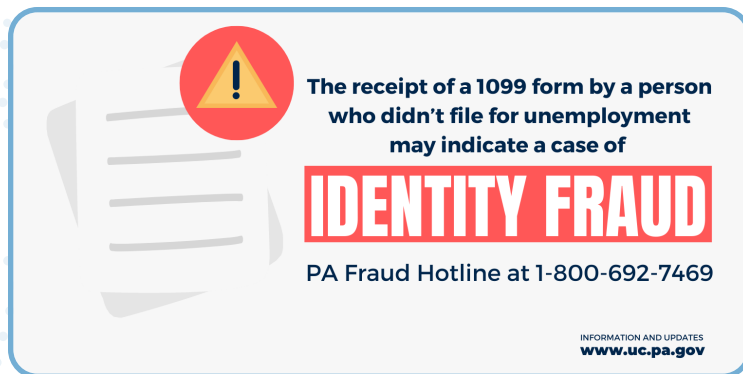


PA UNITES
AGAINST
COVID

WITH TAX SEASON UNDERWAY, L&I REMINDING PENNSYLVANIA UNEMPLOYMENT FRAUD VICTIMS OF IMPORTANT NEXT STEPS

If you received a 1099-G tax form for unemployment benefits that you did not apply for, you are likely the victim of widespread national unemployment fraud, the Pennsylvania Department of Labor & Industry recently announced. If you believe you are a victim of this fraud, you should take the necessary steps to report it and protect your information.

"I want to make sure Pennsylvanians know what to do if they were a victim of unemployment fraud," said Department of Labor and Industry Acting Secretary Jennifer Berrier. "Anyone who received a 1099-G tax form for 2020, but did not apply for unemployment benefits, should fill out the fraud form right away. This is a crucial step as it allows L&I to investigate and alert the IRS that corrections to your income are needed."



The receipt of a 1099 form by a person who didn't file for unemployment may indicate a case of **IDENTITY FRAUD**

PA Fraud Hotline at 1-800-692-7469

INFORMATION AND UPDATES
www.uc.pa.gov

Incorrect 1099-G Due to Fraud

Because the 1099-G tax forms are automatically generated for all claimants receiving unemployment compensation payments, the receipt of a 1099 form by a person who didn't file for unemployment likely indicates a case of identity fraud. In fact, receiving this tax form may be the only indication some Pennsylvanians have that they are a victim of identity theft and fraud. If this applies to you or someone you know, file a report [here](#).

Once a report is filed, L&I will flag the claim for investigation and notify the IRS of any necessary changes to the 1099-G form. The IRS has indicated that victims of unemployment fraud should file their taxes and report real income – in other words, once victims report the fraud, they should ignore the 1099G if they did not receive unemployment payments.

Disputing 1099-Gs for Reasons Not Related to Fraud

Claimants of all unemployment programs offered during 2020 who received payments from L&I should have received a 1099-G tax form detailing their benefit payments. This form is viewable on the online system where claimants file their weekly claims. Additionally, a copy was mailed by the end of January to all claimants.

Any claimants who want to dispute the listed amounts in their 1099-G are reminded to factor in all unemployment payments, including any Federal Pandemic

Unemployment Compensation (FPUC) or Lost Wages Assistance (LWA) payments processed.

Claimants who have questions or concerns about the amount shown on their 1099-G form can contact the Unemployment Compensation Service Center by emailing uchelp@pa.gov or ucpua@pa.gov (PUA claimants). Questions about the PUA 1099-G can also be submitted using the web form [here](#).

Report Unemployment Fraud

If you are a victim of unemployment fraud – or know of someone who is participating in unemployment fraud – report it:

Online

Identity theft – if you suspect or know that someone is using your personal information such as your name, Social Security number, or date of birth without your knowledge or consent to file for UC benefits, complete and submit the [Identity Theft Form](#).

Victims of identity theft may also file a report with the Federal Trade Commission and start a recovery plan at <https://www.identitytheft.gov>.

Unemployment claims fraud – if you know of individuals who are collecting UC benefits illegally, including people who are working and not reporting their wages for PA UC benefit purposes; or people who cannot work due to an illness, disability or incarceration, complete and submit the [Unemployment Claims Fraud Form](#).

Phone

PA Fraud Hotline – 1-800-692-7469

Police

File a police report with the municipality you resided in at the time the unemployment benefits in question were paid. A copy of the police report must be provided to the Office of Unemployment Compensation.

For more information on identifying fraud, what to do if you believe you have been a victim of fraud, or how to report fraud, [visit L&I's website](#). 📌



REPORT IDENTITY THEFT

DEPARTMENT OF REVENUE ADAPTS TO CONTINUE PROVIDING CUSTOMER SERVICE FOR PENNSYLVANIANS

As tax season continues, the Department of Revenue is encouraging taxpayers who need assistance to contact the department's Customer Experience Center, either online or over the phone. Although Customer Experience Center staff, including employees in its call center, have primarily shifted to remote work due to the COVID-19 pandemic, the CEC continues to respond to thousands of taxpayer inquiries each week.

"We want our customers to know that we're here to help them and answer their questions, even though we've had to adapt many of our operations over the last year," Revenue Secretary Dan Hassell said. "Providing exceptional customer service is our top priority and we are working hard to make sure that all Pennsylvanians who contact us receive the assistance and information they need."

In March 2020, the majority of Department of Revenue employees began teleworking due to the COVID-19 pandemic. That shift presented many challenges, including for the employees who interact with the department's customers online and over the phone.

The department worked quickly to ensure that its employees who provide customer support were equipped with laptops so they could work from home. That has allowed the Customer Experience Center to continue interacting with customers. Since the pandemic began, staff in the department's Bureau of Enforcement and Taxpayer Assistance (BETA) also have worked to assist with phone calls and emails from the public.



BETTER
customer
service

To ensure Pennsylvanians have access to prompt assistance, the department has:

- **Established a new customer support system** – Revenue staff and information technology employees from the Office of Administration developed a new approach to push overflow inbound calls to the Skype for Business phone platform. This allowed agency field personnel and other staff who were already equipped with laptops to assist with calls from Property Tax/Rent Rebate Program claimants. This helped to provide the customer service that was needed even though employees were working remotely.
 - Customer Experience Center staff has answered more than 75,000 online inquiries through the department's **Online Customer Service Center**

and made more than 38,000 calls through its **Schedule a Call** service.

- Customer Experience Center staff responded to more than 250,000 calls from May 2020 through February 2021. Additionally, the changes noted above for inbound calls allowed the department to service more than 196,000 calls from Property Tax/Rent Rebate Program claimants through the department's automated self-service options.
- Since March 2020, BETA employees have answered 68,622 incoming calls, addressed 28,840 voicemails and have met with 3,331 taxpayers in-person since reopening the department's district offices for in-person taxpayer assistance. Hundreds of these in-person interactions were to provide Pennsylvanians with income tax filing assistance or help with filing claims for the Property Tax/Rent Rebate Program.

Tax Help Online and Over the Phone



The Department of Revenue offers help through its **Online Customer Service Center**. This online option provides taxpayers with answers to specific questions about a number of tax-related topics. It also provides an option to submit a question to a Department of Revenue representative through a secure, electronic process that is similar to sending an email.

In addition to online assistance, the Department of Revenue's Customer Experience Center is available by calling 717-787-8201. The call center is open 8 a.m. to 5 p.m. on weekdays. Taxpayers may also **schedule a call** at a time that is convenient for them.

Tax Help at Revenue District Offices



The Department of Revenue's **district offices** are open in a limited capacity with social distancing guidelines in place. Taxpayers who live in these areas and need in-person assistance are strongly encouraged to contact the Revenue district office closest to them to schedule an appointment. Appointments are required to receive in-person assistance. Please keep the following in mind.

- Taxpayer assistance hours are 8:30 a.m. to 5 p.m. Monday, Wednesday and Friday. Appointments between 8:30 a.m. and 10 a.m. will be reserved for senior citizens.
- Taxpayers are required to wear a mask during appointments.
- Taxpayers should know that the Department of Revenue will be following health and safety guidelines established by the Department of Health to promote a clean office environment.

Other Assistance

Free tax forms and instructions are available at www.revenue.pa.gov. You can also visit the department's pages on **Facebook**, **Twitter** and **LinkedIn** for helpful tax information. 📌

PA DEPARTMENT OF REVENUE'S BOARD OF APPEALS USES TECHNOLOGY DURING PANDEMIC

By Lauren Zaccarelli

The **COVID-19 pandemic** has created many challenges for people across Pennsylvania, including taxpayers, tax professionals and all of us at the Department of Revenue. Of course, the biggest challenge has been our transition to teleworking, which has had a big impact on the Board of Appeals. Despite this reality, I'm pleased to say that we've found a new rhythm over the last year by embracing technology and the electronic tools available to us. That has allowed us to continue to perform our core function of reviewing tax appeals filed by taxpayers and by tax professionals on behalf of their clients.

So how are we doing it? Let's start with the filing of the appeal. Appeals can be filed through the mail or online by using the Online Petition Center (www.boardofappeals.state.pa.us). I strongly recommend that you file petitions through the Online Petition Center because you will get a confirmation number that verifies the Board has received your appeal. Using the Online Petition Center also helps the Board to avoid manually inputting data from paper petitions received through the mail, meaning there is less chance for human error and the Board will be able to process petitions more quickly.

Most people find that the time to complete a petition online is approximately 10 to 20 minutes. Once you start the process, you have two hours to complete the petition before your session times-out. Since the system allows you to import additional supporting documentation, you can complete documentation in Word or Excel prior to using the Online Petition Center. From a technical perspective, you will want to make sure you are using a web browser with 128-bit encryption, cookies, and JavaScript enabled.

If you are experiencing any technical difficulties with the Online Petition Center, please send an email to ra-rapswebtechnicalcontact@pa.gov. Please capture and send screen shots of any technical difficulties, as this will better assist the Board in determining the cause of the technical issue and/or reviewing any potential nunc pro tunc arguments for the purposes of determining jurisdiction.

Once your appeal is filed and docketed, the Board begins its review. While most appeals filed with the Board may be resolved without a hearing, any hearings requested

are now being conducted through Skype. That's because the Board moved to suspend in-person hearings due to the pandemic (read **Board of Appeals Operations During COVID-19 Pandemic** for further information on our current operations). Thus far, the Board has received very positive feedback about the use of Skype for hearings. If you have any questions regarding your hearing or wish to waive the hearing, you may send an email to the assigned Hearing Officer. Even if you do not have a Skype hearing, you may have an informal phone conference with the assigned hearing officer to discuss any other questions or concerns.

While you are strongly encouraged to submit all necessary evidence and documentation to fully support your arguments when filing the original petition, the Board may determine that additional evidence is necessary. If the Board sends you a request for additional evidence, you are required to submit evidence in an electronic format. The use of electronic evidence submission is necessary because we are teleworking, and it also reduces wasted paper while increasing the efficiency of reviewing appeals. The Board is currently testing a new software tool that contains drop boxes that will make it easier in the future for tax professionals to upload large amounts of information, and we will let you know as soon as it is available.

Finally, during this time, all correspondence from the Board, including decisions, will be sent to you via email. Please be aware that these emails may be sent directly from the Board's case management system, so please ensure that your email settings will allow these emails to go to your email inbox. If you have any technical questions about receiving correspondence via email from the Board, please feel free to use the email address mentioned earlier (ra-rapswebtechnicalcontact@pa.gov).

I hope this information is useful in helping you navigate through the appeals process. Please know the Board is here to assist you in any way needed. Warm regards and stay safe. 🍷

Lauren Zaccarelli is the chair of the Department of Revenue's Board of Appeals.

CHECK IN
KNOW THEIR VACCINE PLAN
PA.GOV/COVID



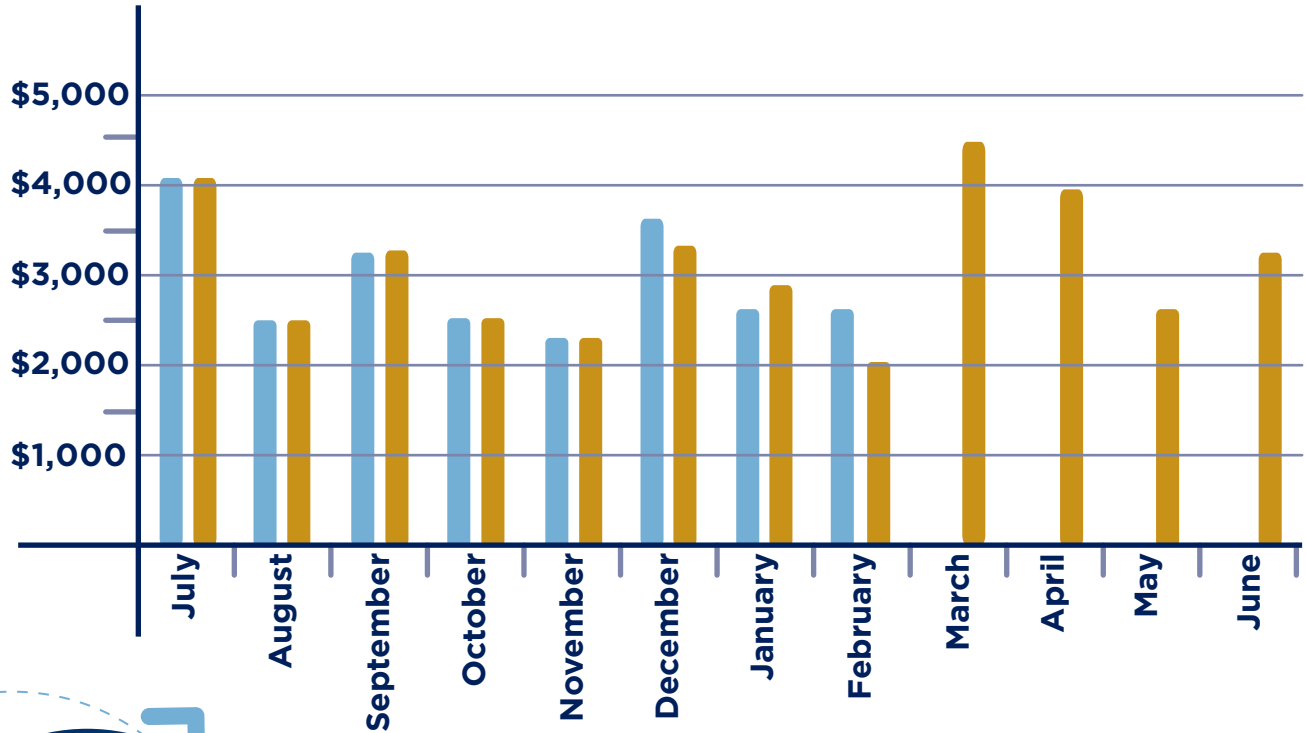
**PA UNITES
 AGAINST
 COVID**

2020-2021 General Fund Revenues

Estimated vs. Actual Revenue Collections (in millions)

Through February, General Fund collections totaled \$23.9 billion in 2020-21

Actual Revenue
Estimated Revenue



GRAPH

ACTUAL FIGURES
(in millions)

Month	Actual Revenues	Estimated Revenues
July	4,104	4,103
August	2,548	2,537
September	3,262	3,271
October	2,592	2,595
November	2,339	2,338
December	3,684	3,216
January	2,658	2,821
February	2,684	2,090
March	-	4,465
April	-	3,934
May	-	2,386
June	-	3,200