



pennsylvania
DEPARTMENT OF REVENUE

TAX UPDATE

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Tax Update is a bi-monthly e-newsletter published by
the Pennsylvania Department of Revenue

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Update
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Governor
Tom Wolf

Secretary of Revenue
C. Daniel Hassell

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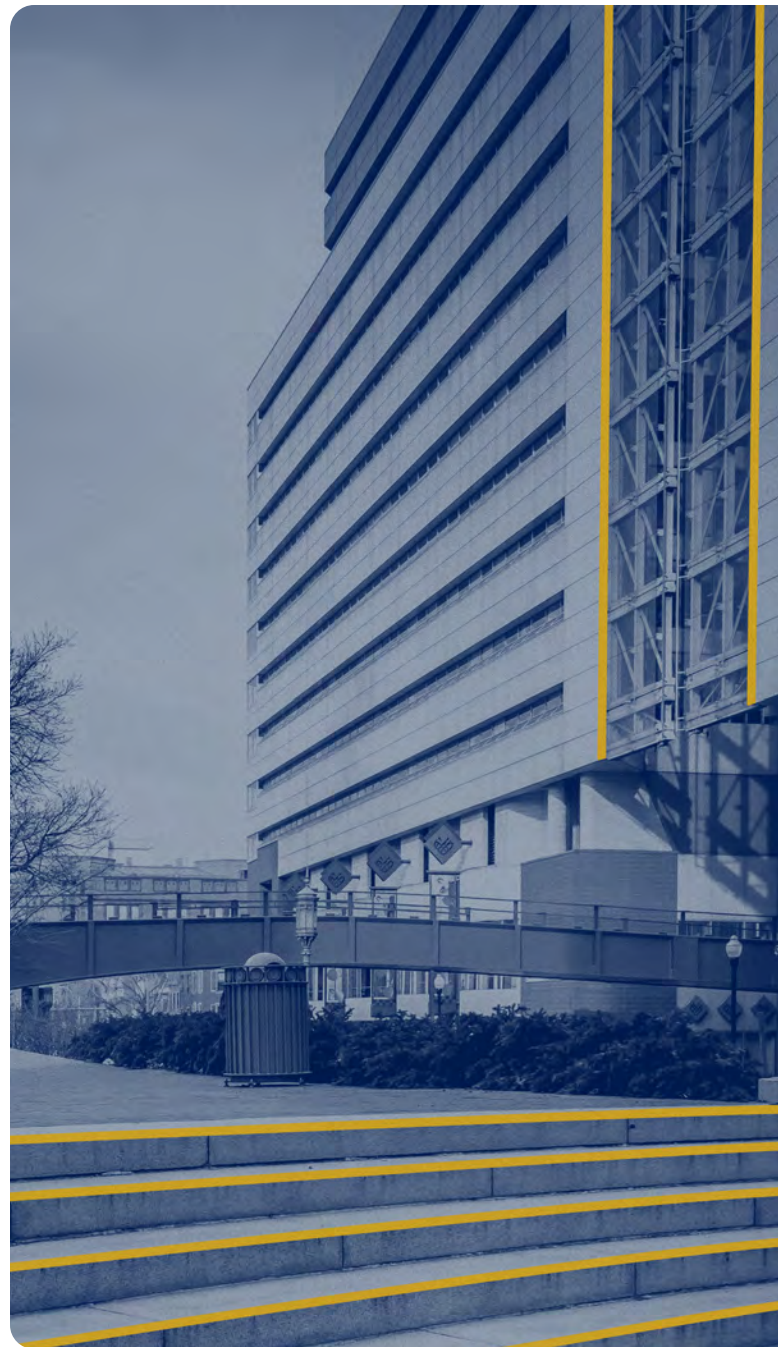
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The No. 1 goal in the department's strategic plan is to continually improve customer service.

- Revenue Secretary Dan Hassell

NEW ONLINE TAX SYSTEM LAUNCHES FOR BUSINESS TAXPAYERS IN PA

Business taxpayers have a new and improved online system to handle their registration, filing and payment obligations for Pennsylvania taxes. With **myPATH** now available to these customers, this system will be a one-stop shop for all Pennsylvania taxpayers.

“This move to a new system is about contributing to Governor’s Wolf’s goal of improving online services and providing our customers with new tools that will make their lives easier,” Revenue Secretary Dan Hassell said. “This system is already used to process personal income tax returns and payments, as well as rebates on property taxes and rent for older residents and Pennsylvanians with disabilities. It has been very well received by the public, so we are looking forward to expanding this resource for people in the business community.”

Among the new taxes that can be managed on **myPATH** are employer withholding tax, sales tax, and corporation taxes. Revenue from these taxes make up a substantial portion of the annual revenue that is collected and deposited into the commonwealth’s General Fund to pay for government operations and services for people in Pennsylvania.

That’s one of the driving reasons the Department of Revenue has been working to launch a new system for the customers who collect and remit these taxes. **myPATH** is user friendly and designed to work on any device — a computer, mobile phone, or tablet — so that customers can access their accounts from just about anywhere. It is built on software that has been implemented with great success in many other states and countries throughout the world.

e-TIDES to myPATH Transition

As part of this transition, the Department of Revenue is asking business taxpayers to register for a new account on **myPATH**.



To sign up for a myPATH profile, you will need the following items:

- A unique email address that is not associated with any other myPATH profile
- Usernames must be a minimum of 5 characters (no special characters)
- Passwords must be a minimum of 8 characters and must contain at least one of the following: uppercase and lowercase letters, numbers, and special characters
- Primary phone number

You will also need the following information to gain access to a tax account:

- Valid ID number (SSN, FEIN, PATH ID, or Revenue ID)
- One of the following:
 - Payment amount on the specified tax type
 - Return line-item amount on the specified tax type
 - PATH Letter ID
 - Online Business Registration Confirmation Code

Once customers are logged in with their new username and password, they will have the option to migrate their existing access from e-TIDES, the previous online system for business taxpayers, to **myPATH**.

Customers will then have the option to enter their existing e-TIDES username and password (e-Signature account credentials) to access their prior account information that was available in the old system. This should be a seamless process that the Department of Revenue is encouraging business taxpayers to complete as soon as possible.

- Watch a video explaining how to sign up for **myPATH** and access your e-TIDES information – **Department of Revenue - Migrating e TIDES Access - YouTube**

New System for Registering a Business for PA Taxes

myPATH is also taking the place of the prior Pennsylvania Online Business Entity Registration (PA-100), which was an online platform that businesses used to register for state taxes. Starting today, this registration process will now be done through myPATH’s Pennsylvania Online Business Tax Registration.



You can visit the **myPATH information page** on the Revenue website for additional information on the services that myPATH provides.

Department of Revenue Tax Modernization Project

The launch of myPATH and the transition of all the state taxes the Department of Revenue administers into this system is part of an ongoing tax system modernization project. This project has remained on time and on budget since its launch in 2018. Meanwhile, as part of this project the department has decommissioned several prior tax systems that were costly and working on outdated technology.



“Governor Wolf set a priority early in his tenure of improving customer service and providing a ‘Government that Works’ for the people of Pennsylvania,” Hassell said. “Our work with myPATH is us doing our part to help the Governor achieve this goal. This system will be a great benefit for our customers for years to come.” 🗑️

Business Taxes Moving to myPATH

The following is a list of the tax types that are moving to myPATH:

- Booking Agent Tax
- Consumer Fireworks Tax
- Corporate Net Income Tax
- Gross Premiums Corporation Tax
- Gross Receipts Corporation Tax
- Individual Cigarette Excise
- Malt Beverage Tax
- Mutual Thrift Institutions Tax
- Other Tobacco Products
- Public Transportation Assistance
- Public Utility Realty
- Sales & Use Tax
- Shares Tax
- Small Games of Chance
- Unstampable Little Cigar
- Vehicle Rental Tax
- Wine Excise Tax
- Withholding Tax

PENNSYLVANIA TAXPAYERS AFFECTED BY HURRICANE IAN HAVE MORE TIME TO FILE TAX RETURNS

The Department of Revenue has extended the due dates to file various individual and business Pennsylvania tax returns for taxpayers in areas affected by Hurricane Ian. Importantly, taxpayers should know that this extension does not apply to tax payments.

This guidance follows an announcement from the IRS, which also extended the due dates for various individual and business tax returns on the federal level. As the IRS announced, the extension applies to any area designated by the **Federal Emergency Management Agency (FEMA)** as qualifying for individual or public assistance. The current list of eligible localities is available on the **Help for victims of Hurricane Ian** on **IRS.gov**. As of today, the list includes Florida, South Carolina and North Carolina. The Pennsylvania extension applies to any taxpayer required to file a return in Pennsylvania who is located in one of these areas.

Here are other important details to keep in mind:

- The tax relief for those affected by Hurricane Ian postpones various tax return filing deadlines that occurred starting on Sept. 23, 2022.
- Affected individuals who had a valid extension to file their 2021 Pennsylvania Personal Income Tax return (PA-40) due to run out on October 17, 2022, will now have until Feb. 15, 2023, to file. Affected taxpayers seeking an extension on their 2021 personal income tax returns should email RA-BITDIRECTORFAX@pa.gov to request an extension.
- Although there is an extension for the filing of 2021 personal income tax returns, the Department of Revenue is reminding taxpayers that payments related to these 2021 returns are not eligible for an extension. These Pennsylvania income tax payments were due on April 18, 2022.
- Businesses and estates/trusts with an original or extended due date also have additional time to file (see chart below):

ENTITY	FORM	TAX YEAR	STATE DUE DATE	ORIGINAL PA DUE DATE WITH FEDERAL EXTENSION	STATE DUE DATE (IAN RELIEF)	NEW PA DUE DATE WITH FEDERAL EXTENSION (IAN RELIEF)
Partnerships	PA-20S/PA-65	2021	4/15/2022	9/15/2022	N/A	N/A
S Corporations	PA-20S/PA-65	2021	4/15/2022	9/15/2022	N/A	N/A
Trusts/Estates	PA-41	2021	4/15/2022	9/30/2022	N/A	2/15/2023
Individuals	PA-40	2021	4/15/2022	10/17/2022	N/A	2/15/2023
Corporations	RCT-101	2021	5/16/2022	11/15/2022	N/A	3/15/2023

- Corporate taxpayers affected by Hurricane Ian who are filing the form RCT-101 will have more time to file. To avoid a late file penalty assessment, RCT-101 taxpayers should email a request on company letterhead and signed by a corporation official to RA-RVnoticeofadjustm@pa.gov. Please include the name and address of the business where the tax records are located, and the 10-digit account ID of the taxpayer. Here are the due dates for RCT-101 filers:

PENNSYLVANIA TAXPAYERS AFFECTED BY HURRICANE IAN HAVE MORE TIME TO FILE TAX RETURNS

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TAX YEAR	STATE DUE DATE	STATE DUE DATE WITH FEDERAL EXTENSION	STATE DUE DATE WITH IAN RELIEF	STATE DUE DATE WITH FEDERAL EXTENSION WITH IAN RELIEF
11/1/2021 - 10/31/2022	3/15/2023	N/A	3/15/2023	N/A
10/1/2021 - 9/30/2022	2/15/2023	N/A	3/15/2023	N/A
9/1/2021 - 8/31/2022	1/16/2023	N/A	3/15/2023	N/A
8/1/2021 - 7/31/2022	12/15/2022	N/A	3/15/2023	N/A
7/1/2021 - 6/30/2022	11/15/2022	N/A	3/15/2023	N/A
6/1/2021 - 5/31/2021	10/17/2022	4/18/2023	N/A	N/A
5/1/2021 - 4/30/2022	9/15/2022	3/15/2023	N/A	N/A
4/1/2021 - 3/31/2022	8/15/2022	2/15/2023	N/A	3/15/2023
3/1/2021 - 2/28/2022	7/15/2022	1/16/2023	N/A	3/15/2023
2/1/2021 - 1/31/2022	6/15/2022	12/15/2022	N/A	3/15/2023
1/1/2021 - 12/31/2021	5/16/2022	11/15/2022	N/A	3/15/2023
12/1/2020 - 11/31/2021	4/15/2022	10/17/2022	N/A	10/17/2022

Contacting the Department of Revenue

Taxpayers are encouraged to use the department's Online Customer Service Center for customer service. This is a way for taxpayers to submit a question to the department in a secure, electronic process that is similar to sending an email. The **Online Customer Service Center** also contains the answers to hundreds of common tax questions.

The Department of Revenue also encourages taxpayers to use the department's **Schedule a Call** service to make an appointment to receive a call from a department representative. This is a way for customers to schedule a phone call at a time that is convenient for them. Other contact information for the department is available online by visiting **Contacting the Department by Telephone** and **Regional and District Offices**. 📍

PERSONNEL UPDATES

Lori Bucknell and Christine Roux Take on New Roles

Lori Bucknell has taken over as the new Director of the Bureau of Business Tax Return Processing (BBTRP) at the Department of Revenue. Lori will be succeeding Donald Sheridan, who has transitioned into a new role as Special Assistant to the Executive Deputy Secretary prior to his anticipated retirement later this month. Meanwhile, Christine Roux has been named the Director of the Bureau of Taxation Support (BOTS).

Lori has more than 23 years of experience with the Department of Revenue. Most recently, she has worked as the Director of BOTS, which provides support to the Taxation depute, primarily in the areas of returns processing and taxpayer accounting. Prior to that, Lori spent 13 years working in various management positions in the former Bureau of Business Trust Fund Taxes (BTFT). She also has worked in several other areas of the department, including in Administrative Services, and both Human Resources and the Bureau of Information Systems (prior to both being centralized under the Office of Administration). This varied experience in several areas of the agency makes Lori an excellent fit for her new role.

As Director of BBTRP, Lori will lead a bureau that is responsible for ensuring the efficient processing of all business tax returns filed with the Department of Revenue. Importantly, Lori stepped into her new role in BBTRP prior to the go-live date for Rollout 5 of the agency's modernization project, which involves the transition of the business taxes into PATH. Having an experienced leader in place prior to this transition helped with continuity as Revenue employees completed training and started to work with the business taxes in the new system. Lori also has built many strong relationships over the course of her career, which is a great benefit during a critical time for the agency.

The same can be said for Christine, who started with the Department of Revenue in 2014. At that time, she was a temporary tax season employee in the Bureau of Individual Taxes (BIT). In 2016, Christine started her management career at Revenue as a Research Analyst in BTFT. Roughly three years later, she was involved with the transformation and reorganization of the Business Taxation Bureaus within the department. This was the point when BOTS was formed to provide support to other bureaus in the Taxation depute. Most recently, Christine has worked as the Acting Director of BOTS.

During her tenure at Revenue, Christine has been recognized on several occasions for her hard work and dedication. She also has made a commitment to learning new skills and seeking out process improvements. In 2019, she attended the PA National Guard - LEAN Six Sigma Senior Leader Course.

Christine will also be playing a key role as the department executes Rollout 5 of its modernization project. BOTS employees will be heavily involved during this time as the business taxes are transitioned into a new system. This will help the department achieve its goal of implementing an integrated tax system where customers can access all of their account information in one place. 🏆



Allen Daugherty Named Director of Bureau of Fraud Detection and Analysis



2022 DEPARTMENT OF REVENUE TAX SEMINARS

The Department of Revenue's annual series of Tax Seminars have been underway since late September. Tax professionals are encouraged to learn about changes to state tax laws and policies during one-day seminars held across the state and virtually.

The tax seminars educate tax professionals on personal income tax, sales tax, corporate taxes, compliance initiatives and using the department's website to establish tax accounts for new businesses, file tax returns and pay state taxes.

You can find the remaining seminar dates/locations by visiting the [Tax Seminars](#) page on the Department of Revenue's website. 📌



GOV. WOLF REMINDS PENNSYLVANIANS TO APPLY FOR PROPERTY TAX/RENT REBATE PROGRAM BY DEC. 31

Governor Tom Wolf is reminding Pennsylvanians who qualify for the Property Tax/Rent Rebate (PTRR) Program to apply by Dec. 31, 2022, to receive their annual rebate plus a one-time bonus rebate.

Thanks to a **proposal Gov. Wolf introduced** earlier this year, older Pennsylvanians and Pennsylvanians with disabilities who qualify for a rebate on rent or property taxes paid in 2021 will be receiving more money than usual this year. On top of the annual rebate, recipients will also receive a one-time bonus rebate equal to 70 percent of their original rebate amount.

“This is the only year that these one-time bonus rebates are available, and Pennsylvanians only have until the end of the year to apply for this important program,” said Gov. Wolf. “The past few years have been hard on Pennsylvanians – especially for those trying to make ends meet on a fixed income. I proposed these bonus rebates to help thousands of older Pennsylvanians and Pennsylvanians with disabilities deal with inflation and higher prices – and, most importantly, stay in their homes.”

“If you’re one of the eligible Pennsylvanians who has yet to submit an application, act now so that you can take advantage of the rebate program and the additional bonus that Governor Wolf worked to make possible this year,” Revenue Secretary Dan Hassell said. “We have a very user-friendly online system available at mypath.pa.gov that will help eligible claimants complete their applications prior to the deadline.”

Gov. Wolf’s plan to deliver the one-time bonus rebates will provide additional relief to some of Pennsylvania’s most vulnerable residents who are still recovering from the impacts of the COVID-19 pandemic. The one-time bonus rebates are being paid for with approximately \$140 million in funding from the federal American Rescue Plan Act.

What Do You Need to Do to Receive a Bonus Rebate?

If you are an eligible claimant of the Property/Tax Rent Rebate Program who has already filed an application

(PA-1000) for a rebate on property taxes or rent paid in 2021, you do not need to take any further action. The Department of Revenue will take care of everything on the back end to ensure that you receive your original rebate and bonus rebate for the 2021 claim year.

For eligible claimants who have not yet filed an application, you are encouraged to do so. Eligible Pennsylvanians can do this online by visiting myPATH, the Department of Revenue’s online filing system. Submitting your application through myPATH is easy and does not require you to sign up for an account (username/password). Claimants may also find a paper application and instructions on the Property Tax/Rent Rebate Program by visiting www.revenue.pa.gov/prr.

Answers to other frequently asked questions about the one-time bonus rebates are available by visiting **One-Time Bonus Rebates** on the Department of Revenue’s website.

Rebate Filing Assistance

It’s free to apply for a rebate, and applicants are reminded that free assistance is available at hundreds of locations across the state, including **Department of Revenue district offices, local Area Agencies on Aging**, senior centers and state legislators’ offices. Applicants may also visit the department’s **Online Customer Service Center** to find helpful tips and answers to commonly asked questions about the Property Tax/Rent Rebate Program.

Visit the **Property Tax/Rent Rebate Program** page on the Department of Revenue’s website for more information on the program, including income limits and historical background.

Gov. Wolf has served for two terms as a leader consistently at work for the people of Pennsylvania. Learn more about how his **Priorities for Pennsylvania** have fueled the commonwealth’s comeback, leaving Pennsylvania in a much better place than when he arrived. 🏠



Tom Wolf, Governor

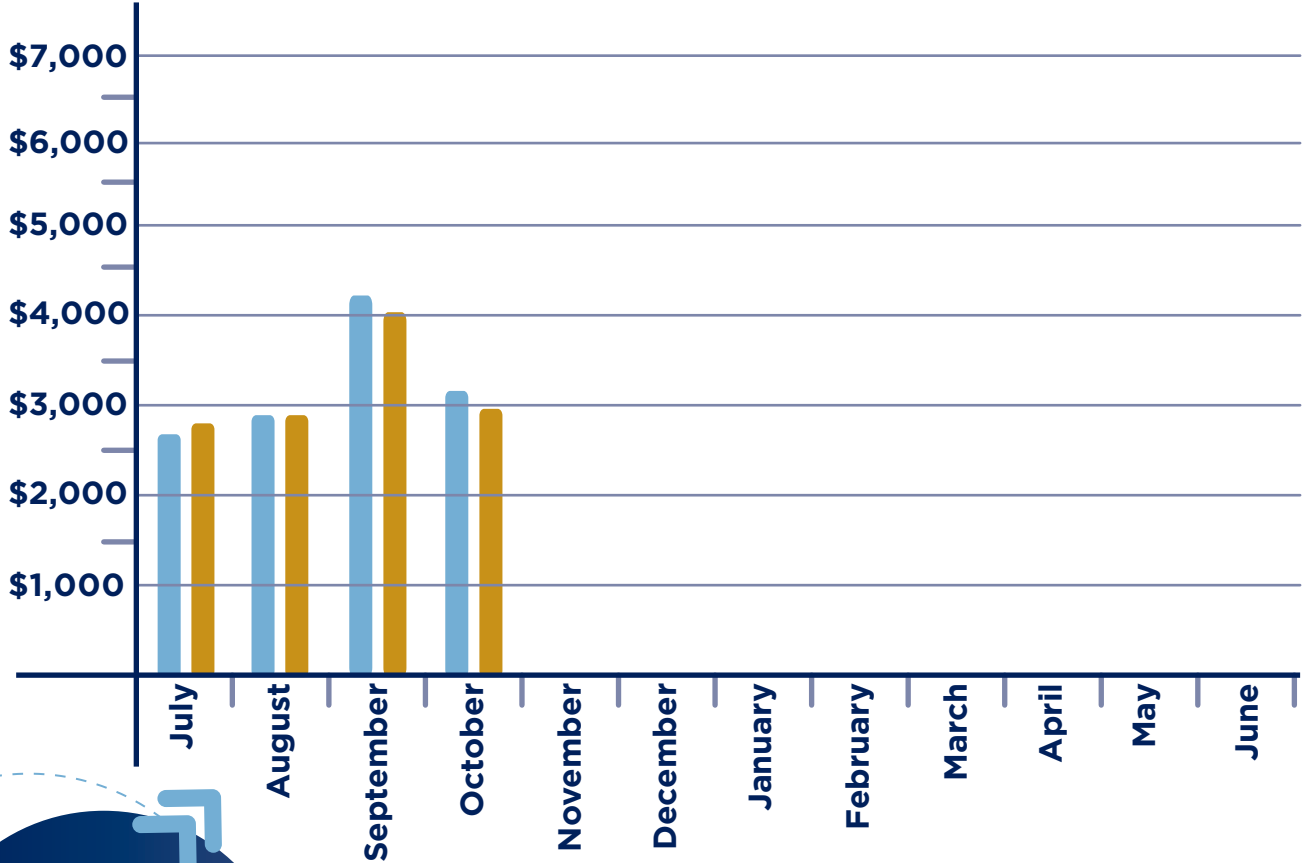
2022-2023 General Fund Revenues

Estimated vs. Actual Revenue Collections (in millions)

Through October, General Fund collections totaled \$12.9 billion

Actual Revenue

Estimated Revenue



GRAPH

ACTUAL FIGURES
(in millions)

Month	Actual Revenues	Estimated Revenues
July	2,696	2,700
August	2,865	2,801
September	4,218	4,082
October	3,125	2,936
November		
December		
January		
February		
March		
April		
May		
June		