



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

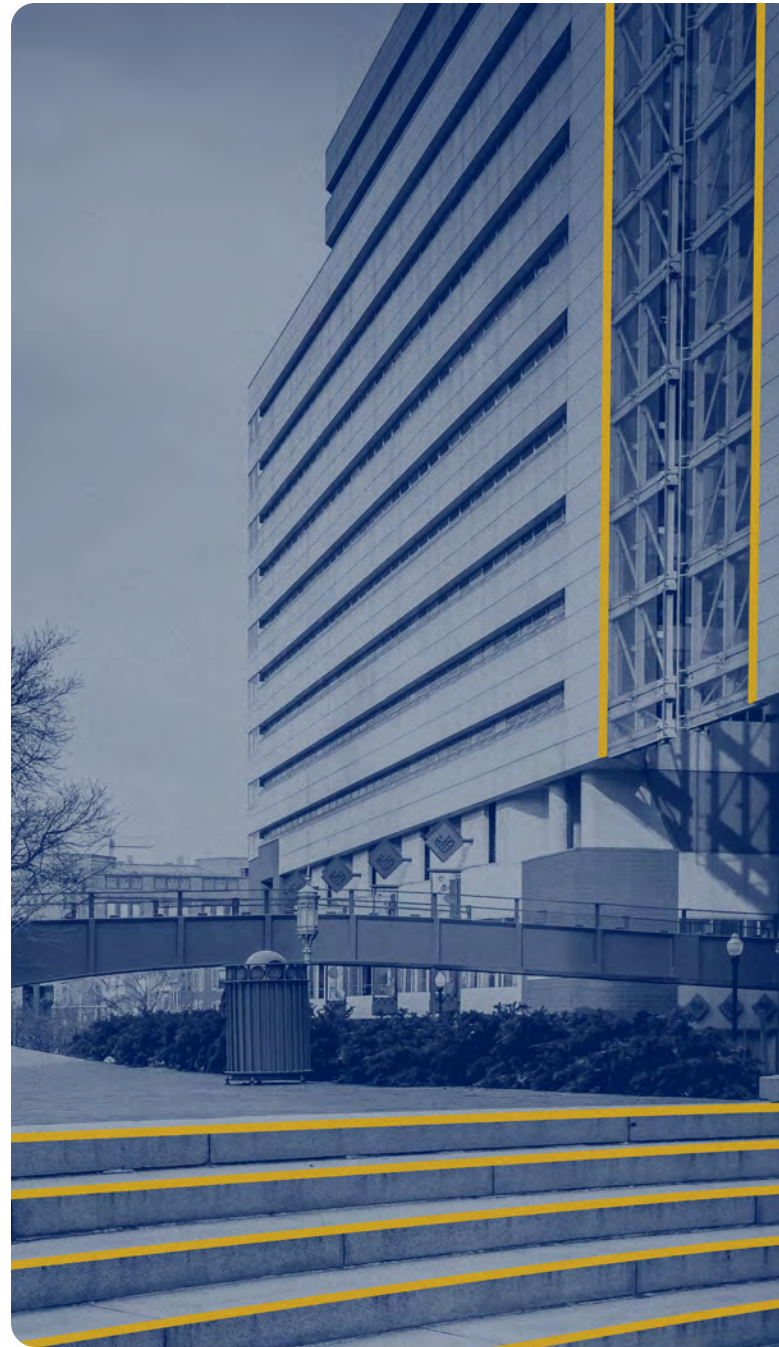
Click **HERE**
to sign up
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Update
e-alerts

Governor
Josh Shapiro

Acting Secretary of Revenue
Pat Browne

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

- Acting Revenue Secretary Pat Browne

GOVERNOR JOSH SHAPIRO UNVEILS COMMONSENSE BUDGET TO ADDRESS THE ISSUES PENNSYLVANIA FACES



“
This budget is packed with **COMMONSENSE SOLUTIONS** to the problems the people of PA face...”

Governor Josh Shapiro recently presented his first budget to the people of Pennsylvania – sharing his vision for commonsense investments to make Pennsylvania communities safer and healthier, create real opportunity, build an economy that works for all, and ensure every child has access to a quality education. This budget is a set of real solutions to the most pressing issues Pennsylvania communities face.

“This budget is packed with commonsense solutions to the problems the people of Pennsylvania face every single day,” said Governor Shapiro in his address to the General Assembly. “This budget lowers costs and cuts taxes for Pennsylvanians. It cuts red tape, speeds up permitting, and supports business. It strengthens our communities and makes them safer and more just. It protects our environment and invests in public health. And it starts the long process of making our education system more fair so that every child in this Commonwealth has a shot. The people of Pennsylvania have entrusted us with the responsibility to negotiate and come together. So instead of playing politics as usual, let’s show the people that we are up to this task.”

Below are some notable portions of the Governor’s budget that pertain to state taxes and the Department of Revenue.

Expansion for Property Tax/Rent Rebate Program

Governor Shapiro knows many of our neighbors are being crushed under a mountain of rising prices, most of which are out of their control. But that does not mean the Commonwealth should not try to help.

That is why Governor Shapiro is calling for an expansion of the **Property Tax/Rent Rebate Program**, which hundreds of thousands of Pennsylvania seniors rely on to stay in their homes. Under the Governor’s plan, the maximum standard rebate would increase from \$650 to \$1,000 a year, the income cap for renters and homeowners would increase to \$45,000 a year, and that cap would be tied to

the cost of living. Under the Governor’s proposal, nearly 175,000 more Pennsylvanians will qualify and many of the 400,000 seniors who already qualify will see their rebates nearly double.

New Individual Recruitment and Retention Tax Credit

A shortage of workers is one of the most pressing challenges our Commonwealth faces, with vital industries like nursing, law enforcement, and education dealing with thousands of unfilled positions. Attracting Pennsylvanians and people who move to Pennsylvania to work in these sectors is a key part of the Shapiro Administration’s workforce development strategy. To address these workforce shortages, the Governor’s budget invests \$24.7 million in a new Individual Recruitment and Retention Tax Credit to specifically attract more of these workers.

For anyone who earns a new license or certification in one of those three fields, or for anyone who has a license and decides to move to Pennsylvania for work, this budget proposes a refundable tax credit putting up to \$2,500 back in their pocket every year for up to three years.

Cellphone Tax Cut

The Governor’s budget includes funding for the 911 system, one of the most important functions of public safety, by eliminating the Gross Receipts and Sales and Use Taxes (known as the GRT cell phone tax) and adding a small surcharge increase to 911, putting more money back in Pennsylvanians’ pockets while increasing critical emergency funding for counties.

Under the Governor’s proposal, mobile telecommunications services will be excluded from the Commonwealth’s Gross Receipts and Sales and Use Taxes effective January 1, 2024.

For more information on the Governor’s budget, [you can read a full briefing here.](#) 📄

TELEFILE SYSTEM TO BE DECOMMISSIONED AT END OF 2023

Taxpayers and tax professionals should know that the Department of Revenue will no longer offer options to file tax returns or make payments over the phone using the department's Telefile system as of Dec. 31, 2023. In order to communicate this upcoming change that will take effect at the end of the year, the department is in the process of mailing letters to active Telefile users.

Instead of using the Telefile system, the department is asking taxpayers and tax professionals to transition to **myPATH**, the department's easy-to-use online filing system available at mypath.pa.gov. myPATH can be used to handle registration, filing, and payment obligations for PA taxes.

Those who are receiving a letter in the mail have recently used Telefile for one of the following options:

Return Filing

- Sales Tax
- Employer w3 (quarterly)
- Employer w2 (annual)
- Public Transportation Assistance

Payments

- Sales Tax
- Employer
- Public Transportation Assistance
- Corporate Net Income Tax
- Malt Beverage
- Using Notice ID

What you need to do

If you are a Telefile customer with Internet access, you have the option to file and make payments with the department's online tax system, myPATH. Visit mypath.pa.gov to register for an account and learn how you can file and make payments.

Some advantages of using myPATH are:

- Available 24 hours a day, 7 days a week
- Compatible with any device (computer, tablet, mobile phone) and most browsers
- Error-reducing automatic calculators
- Verification that all required information is included on your return before it is submitted
- Instant confirmation

You can also find additional information on PA taxes by visiting the Department of Revenue's website at revenue.pa.gov.

Contact DOR

The Department of Revenue offers in-person taxpayer support at its district offices. Visit revenue.pa.gov/offices for further information.

For those with questions about myPATH, you can contact the department's Customer Experience Center by phone by dialing 717-425-2495, Ext. 72841 (PATH1). Additionally, there are a series of instructional videos on myPATH on the department's website. Visit revenue.pa.gov/videos to access the videos and learn how to perform a variety of functions in myPATH. 📺



on social MEDIA!



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[@parevenue](https://twitter.com/parevenue)



[/padepartmentofrevenue](https://www.facebook.com/padepartmentofrevenue)



NEW BOARD OF APPEALS PETITION FORM NOW AVAILABLE

The Board of Appeals recently revamped the **Board of Appeals Petition Form (REV-65)** to make it easier to read and understand. The new petition form also features optical character recognition (OCR), which automates back-end processing. This will result in appeals and petitions for refund being processed faster and more efficiently when taxpayers and tax professionals elect to print the REV-65 and mail their petition forms to BOA.

Although the new form is much improved, it's important to keep in mind that the **Board of Appeals Online Petition Center**, where taxpayers and tax professionals can submit petitions online, is the preferred method for submitting an appeal. This online option offers many benefits, including a time-stamped confirmation when you file your appeal. This alleviates any delivery issues that may occur when taxpayers or tax professionals opt to mail in their petition forms. Petition forms received online also are typically processed faster than those received in the mail.

In addition to the changes in the form, the instructions that accompany the new petition form have been expanded to respond to common taxpayer questions. The instructions also include a new QR code that links taxpayers directly to a page on the Department of Revenue website where a series of short videos will be posted. The videos describe the appeals process, better explain the petition form, and answer many common appeals questions.

For more information on the appeals process, be sure to check out a recent article written by BOA Chair Ryan Froman in the Tax Update: **Helpful Tips for Tax Professionals on Filing Appeals**.

BOA Personnel Updates

The Board of Appeals is pleased to announce Eric Belfanti and Andrew Kirk as its two newest Board members. Eric and Andrew will both be focused on Sales & Use tax.

Eric received his Bachelor's Degree from Kutztown University, his Juris Doctor from Widener University School of Law, and is in the process of completing his Master of Laws (LL.M) in Taxation from the Temple University School of Law. Eric joined the Department in 2015 and has held multiple management positions in the department.

Meanwhile, Andrew is a CPA with significant professional experience in Pennsylvania sales/use tax matters (most recently with Deloitte). Andrew received his Bachelor's Degree from Penn State University and holds an advanced degree in accounting.

The Board of Appeals also wishes to congratulate Rebecca Cover on her retirement. Becky has been a valued member of the Board who made significant and lasting contributions to the sales tax operations. Her dedication and professionalism will be missed. The Board wishes Becky well in all her future endeavors, including her upcoming 11th Boston Marathon. 🏆

IMPORTANT: FILL IN FORM MUST BE DOWNLOADED ONTO YOUR COMPUTER PRIOR TO COMPLETING

 **pennsylvania**
DEPARTMENT OF REVENUE (BA+) 10-22
REV-65
BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021

6500022105

OFFICIAL USE ONLY

BOARD OF APPEALS PETITION FORM

START

SECTION I TAX INFORMATION

Tax Type Appealed (select one):

- Personal Income Tax
 Corporation Tax
 Sales/Use Tax
 Employer Withholding
 Inheritance Tax
 PTRR
 Other

Type of Petition: Refund Reassessment/Review

MM/DD/YYYY
Tax Period Begin Date

Tax Period End Date

FOR REFUND PETITION ONLY:

Cash Total Refund Requested
 Credit

If petition is in regard to sales tax, please list amount(s) below:

PA Tax Refund
 Philadelphia Tax Refund
 Allegheny County Tax Refund

FOR REASSESSMENT/REVIEW PETITION ONLY:

Assessment Letter ID
 Assessment Letter Mail Date
 Tax Assessment Amount
 Penalty/Fees Assessment Amount

Paid: Yes No
 If paid, date paid

Are there any current Yes No Audit Number
 Are there any current Yes No appeals for this taxpayer
 Docket Number

REMINDER: BUSINESS TAXPAYERS ENCOURAGED TO SIGN UP NOW FOR myPATH ACCOUNT

Any business taxpayers who have not yet signed up for an account on **myPATH**, the Department of Revenue's new online tax filing system, are strongly encouraged to do so as soon as possible. This is the new and improved online system where the Department of Revenue's customers can handle their registration, filing and payment obligations for Pennsylvania taxes. The new taxes available in the system include sales tax, employer withholding, and corporation taxes, among many others.

As part of this transition, the Department of Revenue retired e-TIDES, the prior online filing system for business taxpayers, as of Feb. 24, 2023. That means taxpayers are no longer able to use e-TIDES to file returns and make payments. Instead, they will need to use myPATH to handle these tax obligations.

The process to sign up for an account is simple and includes an option to migrate your prior account information from e-TIDES into myPATH. You can watch the **Migrating e-TIDES Access** instructional video for a simple tutorial on how to do this. The Department of Revenue also has a number of other instructional videos pertaining to myPATH on its **myPATH Video Tutorials** page.

If you need assistance, the department encourages taxpayers to refer to several self-service options, including:

- **myPATH Information page** (available at revenue.pa.gov/mypathinformation)
- **Online Customer Service Center** (Contains answers to hundreds of common tax questions and can be used to securely submit a question)
- **PATHfinder**, the online chatbot, on **myPATH**

Customers in need of assistance may also contact the department by email at myPATH@pa.gov, or by phone at 717-425-2495, ext. 72841 (PATH1). The department has made a push to put more of its employees on the phones to assist with the transition to myPATH.

Don't delay if you need to sign up for a myPATH account. The department is hopeful to transition all of its customers to the new system as soon as possible. This move will improve customer service and be a great benefit for years to come. 📌



HAS A NEW WAY TO FILE!

myPATH | PENNSYLVANIA TAX HUB



e-TIDES has been **SHUT DOWN** and is no longer available

Business taxpayers will need to transition from e-TIDES to **myPATH** to conduct business with the Department of Revenue.

For more info visit:

revenue.pa.gov/mypathinformation

PENNSYLVANIANS ENCOURAGED TO USE myPATH TO FILE 2022 PA TAX RETURNS

With the tax filing deadline approaching later this month, the Department of Revenue is encouraging taxpayers and tax professionals to use a free online option to file their Pennsylvania personal income tax returns. Taxpayers can visit mypath.pa.gov to file PA tax returns through the department's state-only filing system.

myPATH is user friendly and can also be used to make income tax payments. The deadline to submit 2022 personal income tax returns is **Tuesday April 18, 2023**.

"If you're looking to avoid paying someone else a fee to file your PA return for you, myPATH is a great alternative. This online filing option helps us deliver on Governor Shapiro's promise to keep costs down for Pennsylvanians and their families," Acting Revenue Secretary Pat Browne said. "You can access myPATH from a computer, tablet or mobile phone, which makes it easy to file your return at a time and place that are convenient for you."

Important Features in myPATH

Taxpayers do not need to create a username or password to perform many functions in myPATH. That includes filing the Pennsylvania Personal Income Tax Return (PA-40), 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. myPATH offers error-reducing automatic calculators and provides instant confirmation that your return has been successfully filed.

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.

April 18 Deadline

All taxpayers who received more than \$33 in total gross taxable income in calendar year 2022 must file a Pennsylvania personal income tax return by midnight, **Tuesday, April 18, 2023**.

Taxpayer Service and Assistance

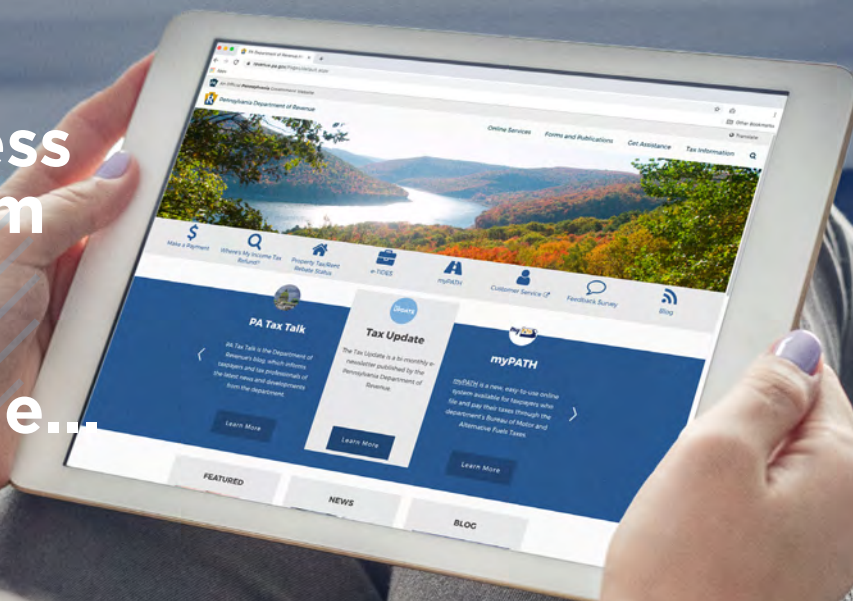
Personal income tax assistance is also available through the department's Online Customer Service Center and by calling 717-787-8201 between 8:30 a.m. and 5 p.m., Monday through Friday. The **Online Customer Service Center** contains answers to hundreds of common income tax questions and allows taxpayers to securely submit a question to the department through a process that is similar to sending an email.

Taxpayers may also visit a **Department of Revenue district office** for state personal income tax filing assistance. Assistance at district offices is available from 8:30 a.m. to 5 p.m., Monday through Friday, and taxpayers are encouraged to bring their Social Security cards and photo identification with them to facilitate tax filing.

Taxpayers can check the status of their refunds online by 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. 📄

You can access **myPATH** from a computer, tablet or mobile phone...



MATT MOYER, STACEY CONNORS JOIN DOR EXECUTIVE OFFICE; DALE SIMPSON PROMOTED TO NEW ROLE

The Department of Revenue recently announced two new additions to its executive office. Matt Moyer has been appointed as a Senior Advisor to Acting Secretary Pat Browne. Meanwhile, Stacey Connors has been appointed as the new Deputy Secretary for Compliance and Collections. Stacey will be moving into the position most recently held by Dale Simpson, who is being promoted into a new role at DOR as Special Advisor to Executive Deputy Secretary John Kaschak.

Matt Moyer

Moyer joins DOR after spending more than 20 years working as a staffer in the Pennsylvania General Assembly. The majority of his career in the legislative branch was spent working with Secretary Browne, who served 28 years as a legislator before being nominated as Secretary of Revenue by Governor Josh Shapiro. Moyer spent 18 years as a trusted advisor in then-Sen. Browne’s office, where he most recently served as Policy and Communications Director. In this role, he focused on policy issues, fiscal/budgeting, legislation, communications/media relations, and constituent matters.



During his time in the Senate, Moyer worked closely on the commonwealth budget and fiscal issues, particularly during the eight years that then-Sen. Browne served as Majority Chairman of the Senate Appropriations Committee. In addition to his work on the budget, Moyer developed and crafted legislation related to gaming, illegal dirt bike use, broadband expansion, and funding for emergency responders, 9-1-1 centers and bomb squads. He also worked to deliver hundreds of millions of dollars for projects across the Commonwealth, including \$360 million in transportation funding for a major Lehigh Valley road project.

A lifelong resident of Pennsylvania and a native of the Lehigh Valley, Moyer graduated from Shippensburg University with a bachelor’s degree in communications/journalism. He initially worked as a sportswriter before entering government service and joining the legislative staff of former state Rep. Paul Semmel.

Stacey Connors, Esq.



Connors also comes from the Pennsylvania Senate, where she served as Chief Counsel to then-Sen. Browne during his time as Majority Chairman of the Senate Appropriations Committee. In her role as Chief Counsel, Connors was closely involved in the drafting of significant legislation. The legislation that she worked on focused on pension reform and the creation of the Independent Fiscal Office (IFO) to monitor state spending and the budget process. She also worked closely on legislation that created the one-of-a-kind, 130-acre Neighborhood Improvement Zone (NIZ) to help revitalize and expand the tax base of the then financially struggling city of Allentown.

Before joining Senator Browne’s staff upon his election to the Senate in 2005, Connors previously served as Counsel to three former Pennsylvania State Senators: Counsel/Legislative Director to Senator Bob Regola, Chief Counsel/Executive Director of the Senate Urban Affairs and Housing Committee to Senator Charlie Dent, and Counsel/Executive Director of the Senate Urban Affairs and Housing Committee to Senator Joe Uliana.

Prior to the Senate, Connors was an Associate with a Harrisburg general practice law office, and served as Judicial Clerk to the Honorable Paul Allison, Lancaster County Court of Common Pleas. A graduate of Penn State University (B.A., Pre-Law) and Widener University School of Law (J.D.), Connors also serves as a Township Supervisor in West Hanover Township, Dauphin County.

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**MATT MOYER, STACEY CONNORS JOIN DOR EXECUTIVE OFFICE;
DALE SIMPSON PROMOTED TO NEW ROLE**

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Dale Simpson

Simpson has nearly 30 years of experience with the Department of Revenue. He has served since September 2020 as Deputy Secretary for Compliance and Collections. Prior to being promoted to this role, he was the Director of the Bureau of Enforcement and Taxpayer Assistance (BETA) and also served in several other roles focusing on compliance and collections efforts.

Simpson began his tenure with the Department of Revenue in 1993 as a Tax Account Collections Technician in Pittsburgh. Over the course of his career, he has emerged as a leader within the department, particularly when it comes to work in the field. He also was instrumental in launching an outreach initiative that involves BETA staff traveling to community centers throughout the Commonwealth to provide in-person taxpayer assistance.

In his new role as Special Advisor, Simpson will have broader influence in executive office decision making and be able to drive change with regard to all aspects of the organization. 🏆



JAIME BOULDIN, LAUREN CHANNING JOIN REVENUE'S OFFICE OF LEGISLATIVE AFFAIRS

The Department of Revenue recently announced two new additions to its Office of Legislative Affairs. Jaime Bouldin has been appointed as the department's new Legislative Director. Meanwhile, Lauren Channing has been appointed as the department's Deputy Legislative Director

Jaime Bouldin

Bouldin brings a wealth of legislative and campaign experience to his new role. Prior to joining DOR, he worked from November 2021 to January 2023 as an Assistant Deputy Secretary in the Office of Legislative Affairs for former Governor Tom Wolf. During this time, he developed and executed legislative strategies and worked closely with agency legislative directors to oversee legislative priorities. Bouldin played a key role in the passage of legislation that secured a historic \$3.7 billion increase in public education funding during Governor's Wolf tenure. He also worked on other legislation that created the Commonwealth's Child and Dependent Care Enhancement Tax Credit, which is administered by DOR. During the same legislative session, he also worked on legislation that will lower the commonwealth's Corporate Net Income Tax (CNIT) rate over the next several years.

Before his promotion to Assistant Deputy Secretary in the Governor's office, Bouldin served as a Legislative Assistant in the same office. In this role, he coordinated legislative correspondence responses and monitored committee meetings and session debates. Prior to that, Bouldin worked as a Regional Field Director for the Pennsylvania Democratic Party and the Biden for President campaign. During this time, he managed a team of 10 field organizers and oversaw voter engagement activities.



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**JAIME BOULDIN, LAUREN CHANNING JOIN REVENUE'S
OFFICE OF LEGISLATIVE AFFAIRS**

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Jaime Bouldin cont.

Earlier in his career, Bouldin also served as a Ballot Access Coordinator for Josh Shapiro for Attorney General & Joe Torsella for Treasurer. As part of this work, he developed the campaigns' ballot access plans and collected thousands of signatures for each candidate.

Prior to this role, Bouldin was a Legislative Director for the Pennsylvania Senate, where he guided policy and advised on legislative strategy. He also worked on legislation specifically pertaining to women's rights, energy infrastructure, and cash assistance for impoverished households.

Bouldin succeeds Andrew Moser, who is departing commonwealth service after a 16-year career.

Lauren Channing

Channing joins the department after working as a Constituent Affairs and Correspondence Specialist for former Governor Tom Wolf. In this role, she focused on correspondence and answered incoming phone calls from constituents who contacted the Governor's office. She acted as a liaison to various state agencies and facilitated responses as she worked to find solutions for constituents' concerns.

Channing is a graduate of York College of Pennsylvania, where she earned a Bachelor of Science in Political Science and Government. She worked as a Constituent Affairs and Correspondence Intern for former Governor Wolf's office prior to being hired in a full-time capacity in the same office.

Office of Legislative Affairs

The Department of Revenue's Office of Legislative Affairs (OLA) serves as a liaison for the General Assembly and the Governor's Office. This includes maintaining a presence at committee meetings held by the House and Senate and working directly with members and staff on legislation related to Revenue matters. The office is also responsible for advocating for legislation on behalf of the Governor and the department. This work involves tracking legislative proposals introduced by lawmakers to determine the overall impact.

In addition, OLA handles constituent inquiries that are received on a daily basis from House and Senate members. These constituent matters often pertain to state tax issues, claims for the Property Tax/Rent Rebate Program, and other department operations.

The Office of Legislative Affairs is supported by three Legislative Aides — Kamice Fleming, Dawn Coleman, and Shanean White. Their work is an integral part of OLA's daily operations. They field thousands of calls a month and hundreds of legislative inquiries on a daily basis. 📌



CLICK FOR ALL OF YOUR TAX ANSWERS

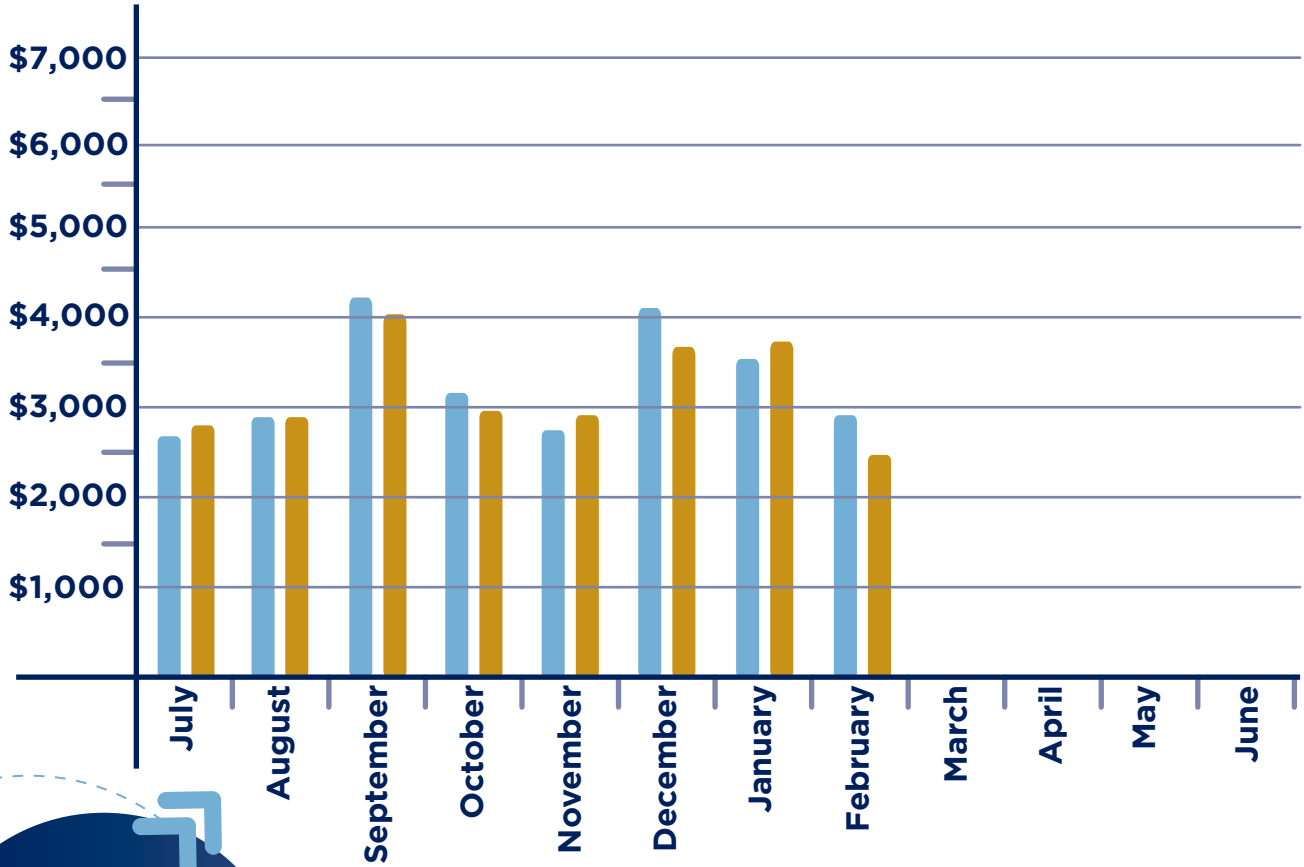
2022-2023 General Fund Revenues

Estimated vs. Actual Revenue Collections (in millions)

Through February, General Fund collections totaled \$26.1 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	2,754	2,955
December	4,042	3,722
January	3,566	3,771
February	2,828	2,476
March		
April		
May		
June		