



pennsylvania
DEPARTMENT OF REVENUE

TAX UPDATE

number 230



FEB/MARCH 2024

Tax Update is a bi-monthly e-newsletter published by
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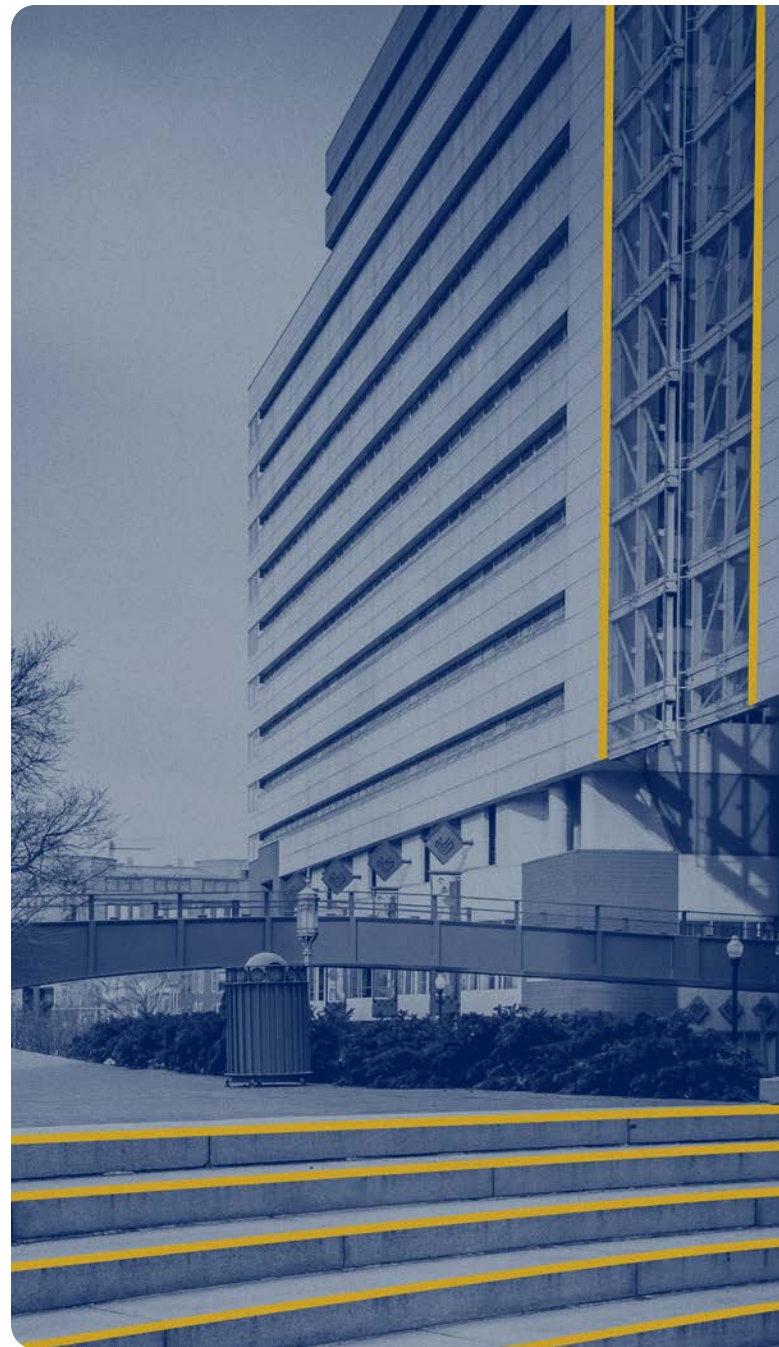
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e-alerts

Governor
Josh Shapiro

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.

- Revenue Secretary Pat Browne

DEPARTMENT OF REVENUE ANNOUNCES NEW DEPUTY SECRETARIES, DIRECTORS

The Department of Revenue (DOR) is pleased to announce the addition of two new members of its executive office. **Allison Morgan** has been named the **Executive Deputy Secretary**. Meanwhile, **Adria Zimmerman** has been appointed as **Deputy Secretary for Administration**. Both Allison and Adria started in their new roles in March.

Allison Morgan appointment

Allison Morgan

returns to DOR after serving as the Chief Modernization Officer at the Pennsylvania Department of State (DOS). Prior to joining DOS, she spent nearly seven years with DOR. During her earlier tenure with the agency, Allison was the director of the agency's multi-year tax system modernization



project, which resulted in the successful implementation of the Pennsylvania Tax Hub (PATH) and **myPATH**, the customer-facing online portal where taxpayers now manage their PA obligations. Allison also served as the Deputy Executive Director of Risk Management at the Pennsylvania Lottery before departing to join DOS.

Overall, Allison has 22 years of Commonwealth experience, including time as an Assistant Director in the Office of the Budget, Office of Comptroller Operations' Bureau of Audits, and as an auditor with the Department of the Auditor General.

In her new role as Executive Deputy Secretary, Allison will function as the agency's chief operating officer with oversight of the Taxation and Compliance and Collections Deputates, PATH Support Bureau, and Bureau of Fraud Risk and Analysis. She succeeds prior **Executive Deputy Secretary John Kaschak**. John departed the agency to take on a new role as the Comptroller in the Governor's Budget Office (GBO).

Adria Zimmerman appointment

Adria Zimmerman has more than 22 years of experience with the Department of Revenue. Prior to being appointed to her new role, she served as Director of the Bureau of Process Reinvention, Innovation, and Strategic Management (PRISM). One of PRISM's primary functions is to define, maintain, and evolve the agency's strategic plan — work that Adria has been a key part of for several years. PRISM also provides project management

support, plays a leading role in monitoring performance measures, and helps manage employee development initiatives.

Adria began her career with the Department of Revenue in 2001 in the Bureau of Human Resources, where she was responsible for training and employee development activities. She later transitioned from Human Resources to serve as the Training Lead for the department's Business



Tax System

implementation and held that role until she took on a new position when PRISM was formed. She served as the Chief of the Strategic Planning and Performance Division in PRISM prior to being named the bureau's director in 2021. In recent years, Adria has led many employee engagement initiatives, including the weekly leadership podcast workshop, and served on the Department's Human Diversity, Equity and Inclusion (DEI) Core Team.

In her new role as **Deputy Secretary for Administration**, Adria will have oversight of the Bureaus of Administrative Services, Fiscal Management, Imaging and Document Management, and PRISM. Her responsibilities include developing and monitoring the Department budget; arranging for the storage and retrieval of all tax records; designing and printing Department publications; and directing the digital document management and remittance processing services offered by the Department both internally and externally.

Adria succeeds **Christin Heidingsfelder**, who retires with more than 31 years of service with the Commonwealth.

Christina Dunn and Tony Lupino Promoted

The Department also recently announced the appointments of **Christina Dunn as Director of the Bureau of Imaging and Document Management** and **Tony Lupino as Director of the Bureau of Administrative Services**.

Christy brings a great deal of experience to her new position. She has worked for the Department of Revenue for more than 27 years. Many were spent as part of the Bureau of Imaging and Document Management's leadership team. Most recently, Christy had served as the Director for the Bureau of Administrative Services. In this role, Christy demonstrated human centered leadership,

DEPARTMENT OF REVENUE ANNOUNCES NEW DEPUTY SECRETARIES, DIRECTORS

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improved the culture, and created an adaptive team.

As the director of the Bureau of Imaging and Document Management, she will oversee the receiving, processing, and depositing of tax revenues; imaging, forms recognition, data correction and data transmission; and system integration and management for all taxes the Department of Revenue administers.

Tony has worked for the Department of Revenue for more than eight years, all with the Bureau of Administrative Services. Most recently, Tony served



as the Assistant Director for Administrative Services. In this role, Tony managed the Facility and Central Records divisions, served as an IRS Liaison, Right-to-Know Law Agency Representative, COOP Program Manager and Parking Officer.

In his new role, Tony will continue to oversee the facility and Central Records operations, manage the department's tax records, coordinate the administrative functions for the department, and oversee centralized mailing activities and publications. 🏆



PERSONAL INCOME TAX RETURN FILING DEADLINE IS MONDAY, APRIL 15; EXTENDED CUSTOMER SERVICE CALL CENTER HOURS AVAILABLE

With the personal income tax filing deadline approaching, the **Department of Revenue** is extending its customer service hours for late-season filers to get help over the phone. This will help taxpayers get the assistance they need before the April 15, 2024, filing deadline, **Revenue Secretary Pat Browne** said.

"We know from our experience that many of our fellow Pennsylvanians who have personal income tax questions benefit from speaking directly with one of our trained representatives on the phone," Browne said. "That's why we make a push during this time of year to offer as much phone support as possible prior to the filing deadline. We also have a number of customer resource options on the Department's website, revenue.pa.gov, that can help taxpayers with their questions and get their returns filed on time."

Taxpayer Service and Assistance

Taxpayers can call 717-787-8201 to connect with the Department of Revenue's **Customer Experience Center (CEC)**. Beginning Tuesday, April 9, extended hours will be:

- April 9 - 12 | 8 AM - 7 PM
- April 13 | 10 AM to 3 PM
- April 15 | 8 AM - 7 PM

Personal income tax assistance is also available through the Department's **Online Customer Service Center**. 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.

The **Department of Revenue's district offices** are also open to provide customer service. Taxpayers are encouraged to call ahead to schedule an appointment and bring their Social Security cards and a photo ID with them to facilitate tax filing assistance. District offices are open 8:30 AM to 5 PM, Monday through Friday.

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.

Use myPATH to File Your State Tax Return for Free

The Department is encouraging taxpayers to electronically file their Pennsylvania personal income tax returns with the Department's state-only online filing tool available at mypath.pa.gov.

PERSONAL INCOME TAX RETURN FILING DEADLINE IS MONDAY, APRIL 15; EXTENDED CUSTOMER SERVICE CALL CENTER HOURS AVAILABLE

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myPATH is a free, user-friendly option that allows most taxpayers to seamlessly file the Pennsylvania Income Tax Return (PA-40) and make income tax payments. 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.



As a reminder, all taxpayers who received more than \$33 in total gross taxable income in calendar year 2023 must file a Pennsylvania personal income tax return by midnight, Monday, April 15, 2024.

Spanish Resources for Filing



myPATH has an option for **Spanish-speaking Pennsylvania taxpayers to file the PA Personal Income Tax Return (PA-40)**. In addition, the Department has an **informational video in Spanish** with step-by-step instructions on how to use **myPATH** to file a PA-40 as part of its **Revenue411 video series**. 📺



PENNSYLVANIA TAX HUB

mypath.pa.gov



REMINDER: EXPANDED CHILD AND DEPENDENT CARE ENHANCEMENT TAX CREDIT

A reminder to working families and others caring for dependents to take advantage of the recently expanded **Child and Dependent Care Enhancement Tax Credit**.

Governor Josh Shapiro signed legislation expanding the credit, providing a major boost to those with children in daycare and other people in the Commonwealth who are caring for a family member.

“We know from the tax returns that we received last year that the Child and Dependent Care Enhancement Tax Credit delivered critical relief to roughly 210,000 families in Pennsylvania. Governor Shapiro recognized this was a difference maker and rightfully supported the expansion of this credit so that it will be even more impactful now that the new filing tax season is open,” **Secretary Browne** said. “Research has shown that a similar tax credit on the federal level significantly reduced childhood poverty, addressed food insecurity, and helped many families secure their finances. It was the right decision to expand our Pennsylvania credit to take another step toward making our Commonwealth a better place to live and raise a family.”

The Child and Dependent Care Enhancement Tax Credit that is available to Pennsylvanians is based on the federal Child and Dependent Care Tax Credit. That means that taxpayers must receive the federal credit to also be eligible for the state credit in Pennsylvania. Under the legislation signed by Governor Shapiro, the state credit is now equal to 100 percent of the federal credit, meaning:

- The maximum credit will be \$1,050 (one child) or \$2,100 (two or more children).
- The credit cap phases down as income levels increase.
- The minimum credit will be \$600 (one child) or \$1,200 (two or more children), provided expenses are at least \$3,000 per child/dependent.

For more information on the Child and Dependent Care Enhancement Tax Credit — including who qualifies and how to go about receiving this credit when filing — visit pa.gov/childcaretaxcredit. 📺

ELIGIBLE PENNSYLVANIANS REMINDED TO SUBMIT APPLICATIONS FOR PROPERTY TAX/RENT REBATE PROGRAM

The Department of Revenue (DOR) is reminding older Pennsylvanians and residents with disabilities that the application period remains open for the **Property Tax/Rent Rebate (PTRR) program**, which provides rebates on property taxes or rent paid during the prior year. Thanks to **the work of Governor Josh Shapiro**, the program's income limits were raised this year to \$45,000 for both homeowners and renters. The program's maximum standard rebate has also increased to \$1,000 — up from the prior \$650 maximum.

“Our staff has been hard at work helping eligible Pennsylvanians complete their rebate applications. We've delivered filing support over the phone, in our district offices, and by visiting senior and community centers across the state,” said **Secretary of Revenue Pat Browne**. “We're excited to see that so many applicants have gotten an early jump on completing their applications. At the same time, those who are eligible and haven't completed their applications still have plenty of time to do so. If you know someone who you think may qualify, encourage them to visit our website for further information.”

As of late March, DOR had already received roughly 310,000 PTRR applications. Roughly 93 percent of those applications were approved for payment. That means thousands of Pennsylvanians across the Commonwealth will be receiving their rebates on July 1 or shortly thereafter, depending on whether they opted to receive their rebate through direct deposit or paper check. July 1 is the earliest date that rebates can be paid under Pennsylvania law.

About the Property Tax/Rent Rebate Program

The rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

Rebates must be applied for every year as they are based on annual income and property taxes or rent paid during the prior year. The deadline to apply for a rebate is June 30, 2024.

Rebates will be distributed beginning July 1, 2024, as required by law. First-time filers should anticipate that it will take additional time to review their applications and process their rebates.

For more information and to access forms/instructions, visit pa.gov/prr or call 1-888-222-9190 for assistance. DOR strongly encourages eligible applicants to file rebate applications online through its convenient **myPATH online application**.

About the PTRR Expansion

Governor Josh Shapiro signed into law a **historic expansion of the Property Tax/Rent Rebate (PTRR) program**, which means more Pennsylvanians now qualify and at the same time — the vast majority who qualified in prior years will see their rebates increase. This was the first time the program has been expanded since 2006. The expansion:

- Increases the maximum standard rebate to \$1,000.
- Increases the income cap for both homeowners and renters to \$45,000.
- Increases the income cap to grow with inflation each year moving forward.

Since its inception in 1971, the PTRR program has delivered more than \$8 billion in property tax and rent relief to some of Pennsylvania's most vulnerable residents. The PTRR program is supported by the Pennsylvania Lottery and receives funding from gaming. 🏠



Thanks to an aggressive marketing effort, DOR has already received more than

310,000

applications for rebates.

As of today, roughly 93 percent of those applications have been approved for payment.

SPANISH ONLINE APPLICATION NOW AVAILABLE FOR PROPERTY TAX/RENT REBATE PROGRAM

The Department of Revenue is encouraging Spanish-speaking applicants to **apply online for a Property Tax/Rent rebate** using **myPATH**, the department's online filing system.

The Spanish online application available through **myPATH** is a new option that launched this year to make the rebate application process easier for Pennsylvania seniors and people with disabilities who speak Spanish. The launch of this Spanish filing tool comes after **Governor Josh Shapiro successfully worked to expand the Property Tax/Rent Rebate program**, making nearly 175,000 additional Pennsylvanians eligible for the program.

"We are thrilled to offer this new online option for Spanish-speaking applicants to apply for a property tax or rent rebate," **said Secretary of Revenue Pat Browne**. "Our staff at the Department of Revenue has been working hard behind the scenes to launch this new tool for our Spanish customers to make the process of applying for a rebate as easy as possible for them. We are following **Governor Shapiro's** lead and working to make all of our online customer service options as accessible as possible for all Pennsylvanians."

Spanish-speaking applicants using **myPATH** will be guided through the application process with eligibility requirements and filing instructions in Spanish. Applicants do not need to create a username or password to use **myPATH** to file a PTRR application.

myPATH is a free, user-friendly system that provides instant confirmation that an application has been successfully filed, allows access to automatic calculators, reduces errors, and includes other helpful features to assist in filing an application.

Additional Spanish Resources

The Department of Revenue has additional resources in Spanish for those applying for a rebate, including:

- **Property Tax/Rent Rebate program instruction book (PA-1000)**
- REV411 instructional video – **Como Llenar la Solicitud PA-1000**
 - o This video provides Spanish-speaking customers with a tutorial on how to apply for a rebate online using **myPATH**. 📺



PTRR FILING ASSISTANCE AVAILABLE AT COMMUNITY CENTERS ACROSS PA

Representatives from the Department of Revenue (DOR) will visit senior and community centers all across the Commonwealth over the next several months to help Pennsylvanians who need help filing their **Property Tax/Rent Rebate (PTRR) program applications**.

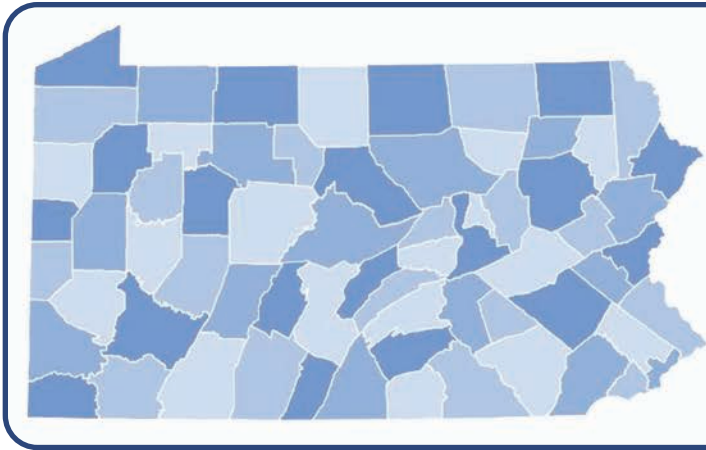
This additional in-person assistance is being offered in part to help Pennsylvanians who are newly eligible for the PTRR program following **Governor Josh Shapiro's** successful work **to expand the program for the first time since 2006**. DOR representatives stationed at these centers will also be able to help Pennsylvanians file their **Pennsylvania personal income tax returns (PA-40s)**, which are due Monday, April 15.

"We know from our experience that many of our fellow Pennsylvanians benefit from having a face-to-face conversation with one of our experienced representatives who can help guide them through the PTRR filing process," **Revenue Secretary Pat Browne said**. "We have been working hard this year to increase the number of locations and in-person opportunities for seniors to receive the help they need, whether that is for a rebate claim or assistance with a state tax return. This assistance is especially needed now that there are nearly 175,000 people newly eligible for a rebate under the PTRR program thanks to **Governor Shapiro's** work."

Department of Revenue staff will be available at senior and community centers in the coming weeks and months. A complete **up-to-date listing by county** is

PTRR FILING ASSISTANCE AVAILABLE AT COMMUNITY CENTERS ACROSS PA

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The **Department of Revenue** is providing in-person assistance at outreach events across the Commonwealth for the next several months following the expansion of the **Property Tax/Rent Rebate Program**. In addition, a new lookup tool will assist applicants in finding help to apply.

available online with the latest information. You are encouraged to call ahead to verify availability and to make an appointment.

What Should You Bring with You?

Applicants who need assistance with the Property Tax/Rent Rebate Program application (PA-1000) should check the **eligibility guidelines on the PTRR Program**. The new claim season for the recent expansion of the PTRR program **opened on January 16, 2024**. The rebate program benefits eligible Pennsylvanians age 65 and

older; widows and widowers age 50 and older; and people with disabilities age 18 and older.

Taxpayers who need assistance with the Pennsylvania personal income tax return (PA-40) should bring their tax information/income statements, a photo identification card (driver's license, etc.), and Social Security cards for themselves and their dependents. As a reminder, all taxpayers who received more than \$33 in total gross taxable income in calendar year 2023 must file a Pennsylvania personal income tax return by midnight, Monday, April 15, 2024. 📌

SETTING EXPECTATIONS FOR PROCESSING OF EITC/OSTC TAX CREDITS

With the **personal income tax** filing season underway, it's a good time for the Department of Revenue (DOR) to provide an overview of the timing and processing involved with two tax credit programs — **the Educational Improvement Tax Credit (EITC) and the Opportunity Scholarship Tax Credit (OSTC)**. Many tax professionals work on behalf of clients who request a refund on their PA Personal Income Tax Returns (PA-40s) by claiming these credits, making it important for the Department to provide clear guidance and set expectations for everyone involved.

First, it's important to clearly state that taxpayers who request a refund on their PA-40 by claiming either the EITC or OSTC should not expect to receive their refund prior to **the fall of 2024**. The fall has always been the typical timeframe involved with the processing of these credits, mainly due to all the supporting documentation that the Department needs to receive in order to verify the credit amounts for each taxpayer.

For example, even if the individual donor's PA-40 is filed prior to the April 15 filing deadline, DOR cannot process the allocation of the tax credit to the individual taxpayer until it has received the following information related to the entity awarded the tax credits:

- EITC or OSTC award from the PA Department of Community & Economic Development (DCED).

- **REV-1123** allocating the entity credit to the individual taxpayers; and
- The tax return, filed by the awardee, electing to passthrough credits to individual donors, so that the Department can verify the amount of the credit available for allocation.

Regarding the final point above, approximately 70% of these specific credit-related donations come through pass-through entities. Often these entities do not file their tax returns until the fall, either on extension or after the Department has reached out because of a compliance check. These are major contributing factors that explain why the fall is typically our target for issuing refunds to these specific taxpayers.

As a reminder, here is an overview of both the EITC and OSTC:

- EITC credits are available to eligible businesses that contribute to scholarship organizations (including pre-kindergarten) and educational improvement organizations, to promote expanded educational opportunities for students in Pennsylvania. For more information on EITC, review the **EITC Program Guidelines**.
- OSTC credits are available to eligible businesses that contribute to opportunity scholarship

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SETTING EXPECTATIONS FOR PROCESSING OF EITC/OSTC TAX CREDITS

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organizations to provide tuition assistance in the form of scholarships to eligible students residing within the boundaries of a low-achieving school to attend another public school outside of their district or nonpublic school. For more information on OSTC, review the **OSTC Program Guidelines**.

Finally, it’s important to remind everyone that DOR will pay the applicable interest on the amount of the refund

owed — even in cases where the Department is waiting on documentation to verify each credit. This fits in with the agency’s overall mission of fairly, efficiently, and accurately administering the Commonwealth’s tax laws and revenue programs. 📌

USE TAX: WHAT IS IT AND WHEN IS IT OWED

Out-of-state businesses and Internet vendors may falsely advertise that they sell taxable items “tax free.” However, Pennsylvania law requires the payment of use tax by any person who purchases taxable goods or services delivered into or used in Pennsylvania if sales tax is not collected by the vendor. Use tax is the counterpart of the state and local sales taxes.

When Pennsylvania sales tax is not charged by the seller on a taxable item or service delivered into or used in Pennsylvania, the consumer is required by law to report and remit use tax to the **Department of Revenue**. The use tax rate is the same as the sales tax rate: 6 percent state tax, plus an additional 1 percent local tax for items purchased and delivered to or used in Allegheny County and 2 percent local tax for Philadelphia.


Why It’s Important

- It’s a matter of fairness. Pennsylvania businesses – those who employ our residents, pay state and local taxes, and support our communities – are put at a 6 percent competitive disadvantage against out-of-state businesses when sales or use tax is not paid on taxable items and services.
- As online shopping becomes more popular among Pennsylvania residents, individual consumers’ use tax compliance helps level the playing field among e-commerce retailers and Pennsylvania’s brick-and-mortar stores.
- Use tax is an important source of revenue for the Pennsylvania General Fund. Every dollar collected is a dollar available for government and public services.
- From an enforcement standpoint, when the Department of Revenue receives information on purchases where use tax is owed but was not paid, it will assess the purchaser for not only the tax, but also penalty and interest for late payment.

For businesses, use tax is due on the 20th of the month following the purchase — this is the same timeline as sales tax. Businesses can file and pay on **myPATH** by clicking the “File a Use Tax Return” link on the homepage — or by paying along with the filing of their sales/use tax return. Businesses that regularly incur use tax liabilities but don’t have a sales/use tax account should register for a sales/use tax account by completing the

Pennsylvania Online Business Tax registration process using **myPATH**. Here’s a link to more information on **Use Tax for Businesses and How to Pay Use Tax** as well as examples of use tax-owed purchases.

For individuals, use tax is due on the same timeline — the 20th of the month following the purchase. Individuals can file and pay on **myPATH** by clicking the same “File a Use Tax Return” link on the homepage. They can also report and pay use tax by using a line on the PA Personal Income Tax Return (PA-40). See **Use Tax for Individuals** for further information and examples. 📌



DEPARTMENT OF REVENUE
HARRISBURG PA 17136-3008

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Potential Business Use Tax Exposure

<p>Why you are receiving this notice</p> <p>If you have any questions regarding this notice, please contact the department using the information provided.</p> <p>Bureau of Desk Review and Analysis (717) 214-7287 ra-rv-bdra-vci-sut@pa.gov</p>	<p>Most businesses have use tax liabilities. Pennsylvania Department of Revenue records indicate that your company has not reported or remitted use tax within the past three years.</p> <p>Pennsylvania residents or businesses that purchase taxable tangible personal property or services for use in Pennsylvania owe a 6% use tax on the purchase price, including shipping costs, if sales tax is not collected. Additional local tax applies to purchases for use in Allegheny County (1%) and Philadelphia County (2%).</p>
<p>What you need to do</p>	<p>Please review your purchase invoices for the current and previous three years to determine whether you have use tax liabilities. A guide is included on the reverse side of this notice to provide information on types of purchases that may subject your business to use tax obligations.</p> <p>If you find that you owe use tax, visit www.mypath.pa.gov and select "File a Use Tax Return." Complete the use tax return, along with payment. Penalties will be waived if you respond within 45 days of the Date Issued on this letter.</p> <p>If there is no use tax liability to report, there is nothing you need to do at this time. Please let this notice serve as an informational notice for future reference about Pennsylvania use tax.</p> <p>This is not a substitute for your sales tax return. If you are currently registered with a Pennsylvania sales tax or business use tax account, all future use tax payments should be included on line 6 of your sales and use tax return. If you do not have a sales tax or business use tax account but anticipate future use tax liabilities, you can request an account at mypath.pa.gov.</p>

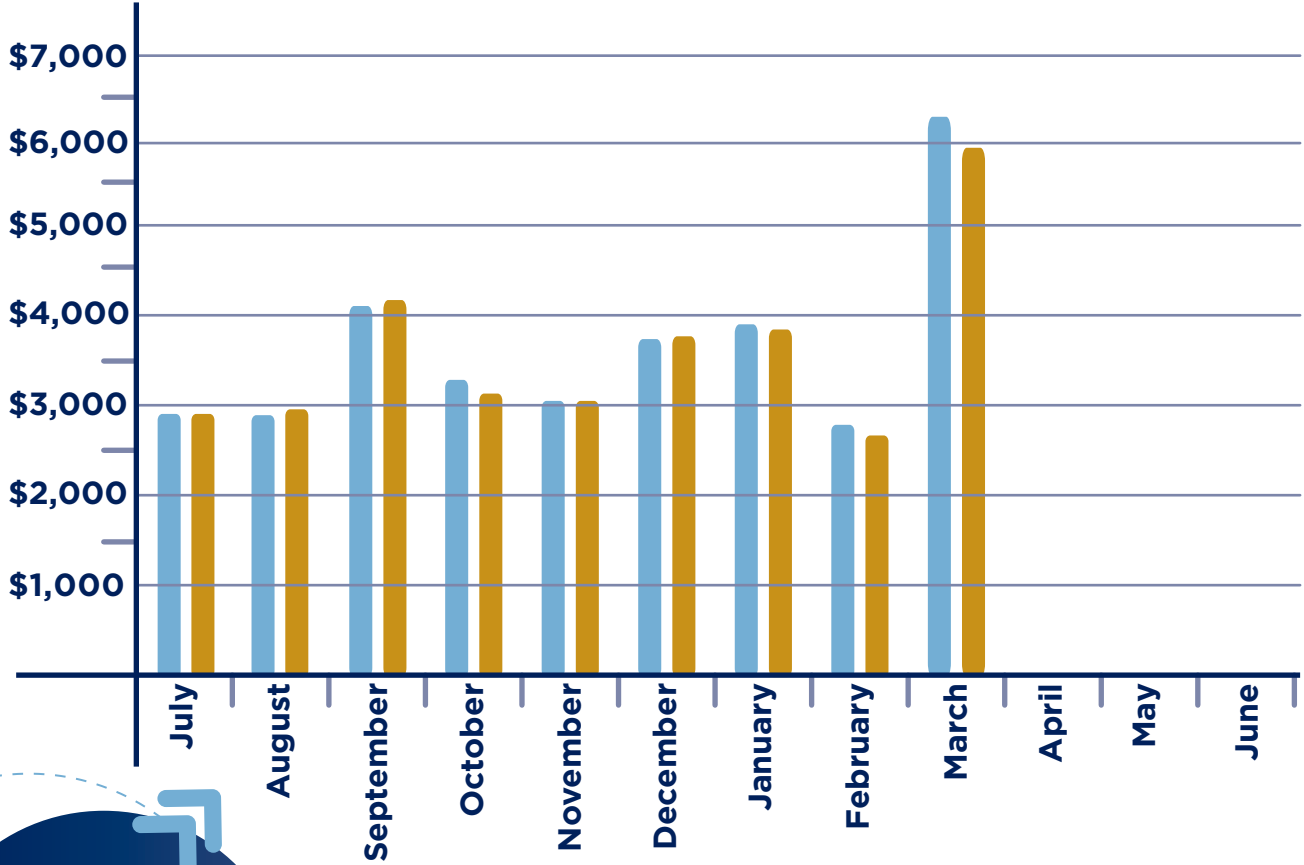
2023-2024 General Fund Revenues

Estimated vs. Actual Revenue Collections (in millions)

Through March, General Fund collections totaled \$32.8 billion, which is \$366.0 million above estimate.

Actual Revenue

Estimated Revenue



GRAPH

ACTUAL FIGURES
(in millions)

Month	Actual Revenues	Estimated Revenues
July	2,881	2,882
August	2,899	2,927
September	4,057	4,197
October	3,246	3,127
November	3,061	3,015
December	3,700	3,766
January	3,908	3,834
February	2,766	2,697
March	6,280	5,990
April		
May		
June		