



CORPORATION TAX BULLETIN 2024-02

Issued: July, 1986
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Shares Tax - Banks and Title Insurance and Trust Companies

This bulletin lists, as of the bulletin date, those obligations that the PA Department of Revenue believes constitute United States obligations pursuant to Act No. 66 of 1983, sect 701.1, and other obligations which the Department believes do not constitute such obligations. This list is subject to change.

United States Obligations

- Bank for Cooperatives
- Commodity Credit Corp.
- Export Import Bank
- Federal Deposit Insurance Corp.
- Federal Farm Credit Bank
 - Consolidated System Wide Notes
- Federal Financing Banks
- Federal Home Loan Bank
 - Notes and Consolidated Bonds
- Federal Housing Admin. Mutual
 - Mortgage Insurance Fund Debentures
- Federal Intermediate Credit Bank Bonds
- Federal Land Bank Bonds and Federal Land Bank Association Bonds
- Federal Reserve Stock
- Federal Home Loan Bank Stock
- General Insurance Fund
- Guam Bonds
- Guam Authority Bonds
- Production Credit Association
- Puerto Rico Bonds
- Sales of Securities under Agreements to Repurchase
- Student Loan Marketing Association
- Tennessee Valley Authority Power Program Bonds
- United States Postal Service
- United States Treasury Notes, Bonds
 - Bills, Obligations & Certificates
- Virgin Island Bonds

Non-United States Obligations

- Asia Development Bank
- Banker's Acceptances
- Certificates of Deposit
- Checks, Open Accounts, Tax Refunds
- Commercial Paper
- Currency and Coin
- Federal Home Loan Mortgage Corp.
- Federal National Mortgage Assn.
- Government National Mortgage Assn.
- Inter-American Dev. Bank Bonds
- International Bank for Reconstruction and Dev.
- Purchases of United States Securities under Agreements to Resell
- Rural Telephone Bank
- Ship Financing Bonds

Taxpayers seeking to deduct amounts on account of obligations not listed here should prepare adequate support and send to:

PA Department of Revenue
Office of Chief Counsel
Dept. 281061
Harrisburg, PA 17128-1061