



# 2024 CPA Continuing Education Society of PA

# Agenda

- **What's New**
- **Individual Tax Updates**
- **PTRR Updates**
- **Business Tax Updates**
- **Tax Professional Resources**

What's New?

# Guidance on Private Letter Rulings

**Purpose:** to advise customers of the department's application of tax laws to a specific factual situation and issue(s) unique to the customer.

- Only the customer to whom the letter ruling was issued, may rely on the ruling
- Customers have no right to challenge or appeal the ruling
- The letter ruling has a term of 5 years so long as a subsequent statutory or regulatory change does not occur

# Voluntary Disclosure Program

## Lookback Period for Corp Tax

- Lookback period for corporation taxes will now be 3 years (plus the current year)
- Change will apply to all Voluntary Disclosure Agreements entered into August 1, 2023 or later

# Spanish Resources

- PA-40 Instruction Booklet
- Ability to file a Spanish PA-40 via myPATH
- PA-1000 Instruction Booklet
- Ability to file a Spanish PA-1000 via myPATH ***coming January of 2024***
- REV411 instructional videos for completing the PA-40 and PA-1000
- Currently working on a dedicated webpage

# Modernization Update

- Successfully complete the 5<sup>th</sup> and final rollout
  - First fully integrated tax system, PATH
  - Singular customer portal, myPATH
- myPATH has officially replaced e-TIDES and the PIT Portal
  - e-TIDES fully decommissioned on 8/31/23
  - No longer have the ability to migrate e-TIDES access into myPATH
- myPATH has also replaced the online PA-100
  - PA Online Business Tax Registration is available at [myPATH.pa.gov](https://myPATH.pa.gov)

# TeleFile Update

- TeleFile Request Form will be made available for customers who have a need to continue using this service
- Exceptions will be granted for:
  - Religious reasons
  - Technical reasons (no access to internet/computer)
- Letter will be mailed to all active TeleFile users beginning mid-October

# Workspaces

- New platform for customers who need to transmit large digital files (replaced Mail Express)
- Initiated by the Department of Revenue
  - Bureau of Audits
  - Board of Appeals
  - Office of Chief Counsel
- Will require the customer to sign up for an account on Workspaces or potentially update information for an existing account if they already have one.

# Research & Development Tax Credit Application

- July 2023, the R&D Tax Credit Application moved to myPATH
- Applications are due December 1, 2023
- Previous online application on eTIDES system for the R&D Tax Credit will remain available through February 2024 in a read-only format
- You must have a myPATH profile to apply
- You can save your application and complete it within 30 days
  - Once an application is submitted, it can only be changed until 10pm on the day of submission
  - Saved applications will be deleted if there is no activity after 30 days

# R&D Tax Credit Application Errors to Avoid

- Incorrectly entering the address
- Not submitting necessary attachments
- Not providing a detailed description of your project
- Not providing the proper FEIN/SSN
- Not properly classifying expenditures

# Automated Reminders:

- Informational in nature
- Never collecting confidential taxpayer information over the phone
- Several different reasons for automated phone calls



# Individual Tax Updates

# Personal Income Tax Legislative Changes

# Expansion of the Child & Dependent Care Tax Credit

- Complete PA Schedule DC
- Qualifying Individual
  - Dependent child under age 13
  - Spouse or individual (claimed a dependent) who was physically or mentally incapable of self-care
- Maximum credit \$2,100 depending upon household income.
  - Between \$600 - \$1,050 (1 dependent) or
  - Between \$1,200 - \$2,100 (2 or more dependents)
- Other Key Highlights
  - Must qualify for federal program
  - Credit may be applied toward all classes of income

**PA SCHEDULE DC**  
 Child and Dependent Care  
 Enhancement Tax Credit  
PA-40 DC (EX) MOD 03-23  
 PA Department of Revenue

2300610013

OFFICIAL USE ONLY

Name (if filing jointly, use name shown first on the PA-40)

Social Security Number (shown first)

Spouse's Name

Spouse's Social Security Number

In order to claim child and dependent care expenses, you must also claim the expenses on your Federal 1040 return. Include with the PA Schedule DC a completed copy of your federal Form 2441 and 1040 Schedule 3.

**SECTION I PERSONS/ORGANIZATIONS WHO PROVIDED CARE**

Provide all information for each person/organization. If more than five, submit additional schedules as needed.

1. CARE PROVIDER'S NAME	FULL ADDRESS OF PROVIDER	SSN/FEIN	ID TYPE	AMOUNT PAID
			SSN <input type="checkbox"/>	
			FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/>	
			FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/>	
			FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/>	
			FEIN <input type="checkbox"/>	

**SECTION II QUALIFYING PERSON(S) TO CLAIM FOR CHILD AND DEPENDENT CARE EXPENSES**

Provide all information about your qualifying person(s). If you have more than five qualifying persons, submit additional schedules as needed.

1. QUALIFYING PERSON'S NAME		DOB (MM/DD/YYYY)	SSN/ITIN	ID TYPE	RELATIONSHIP	QUALIFIED EXPENSES (See instructions)
FIRST NAME	LAST NAME					
				SSN <input type="checkbox"/>		
				ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/>		
				ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/>		
				ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/>		
				ITIN <input type="checkbox"/>		

**SECTION III INCOME AND CALCULATION OF CREDIT**

1. Enter the total number of qualifying persons from Section II from all Schedules DC.	1.	
2. Enter the amount as shown on Line 9a of your federal Form 2441. <span style="color: red;">Enter on your PA-40, Line 23.</span>	2.	

# **ACT 108 of 2022**

## **Estimated Payment Changes**

<b>Tax Year</b>	<b>\$ Amount Thershold</b>	<b>Tax @ 3.07%</b>
<b>2023</b>	<b>\$8,000</b>	<b>\$246</b>
<b>2024</b>	<b>\$9,500</b>	<b>\$292</b>
<b>2025</b>	<b>\$11,000</b>	<b>\$338</b>
<b>2026</b>	<b>\$14,000</b>	<b>\$430</b>
<b>2027</b>	<b>\$17,000</b>	<b>\$522</b>
<b>2028</b>	<b>\$20,000</b>	<b>\$614</b>

# Act 53 of 2022

## Section 179 Deductions

- Change effective for property **placed in service in tax years that begin on or after January 1, 2023**
- Personal Income Tax Bulletin 2023-02: Section 179 Property Deduction
  - Bulletin issued August 3, 2023
  - Provides Pennsylvania rules for calculating Section 179 deductions
  - Includes five examples for various scenarios

# Act 53 of 2022

## Like Kind Exchanges

- Change effective for exchanges **that occur in tax years that begin on or after January 1, 2023**
- Personal Income Tax Bulletin 2006-07: Pennsylvania Treatment of IRC §1031 Like-Kind Exchanges
  - Bulletin revised September 27, 2022
  - Provides that prior to tax year 2023, IRC §1031 could not be used as a basis to defer gain
  - Clarifies that any PA PIT gain/income from the exchange is deferred if it is deferred for federal income tax under IRC §1031

# PIT Reminders

# General Reminders

## Personal Income Tax

- **Due date:** April 15, 2024, for 2023 PA-40 and PA-41 returns
- **Responding to Your Notice:** Always use myPATH
- **Encourage Direct Deposit:** Carefully review bank account information
- **Send Complete Information:** Provide full SSNs, complete schedules to their entirety, and ensure all supporting documents are included
- **Mailing address:** NO “C/O”      YES “Attention or ATTN”
- **Assessments:** Must be appealed



# Payment Reminders

## Personal Income Tax

- Mailing Payments
- Pre-Scheduled ACH Payments
- Electronic Payment Reminders
- Verifying Estimated Payments
- Bulk Payment for Fiduciaries



### Payments

Electronically pay a bill, submit estimated and extension payments, make a return payment, and more...

- [Make a Payment](#)
- [Track My Payments and Credits](#)
- [Setup a Payment Plan](#)

# New Form Coming

## REV-1896

If you need more space, you may photocopy this schedule or make your own schedules in this format.

Miscellaneous and Non-employee Compensation from federal Forms 1099-R, 1099-MISC, 1099-NEC, and other statements YOU MUST SUBMIT COPIES OF EACH FORM OR STATEMENT LISTED							
A. T/S	B. LINE	C. PAYER FEIN	D. 1099R CODE	E. TOTAL FEDERAL AMOUNT	F. ADJUSTED PLAN BASIS	G. PA COMPENSATION	H. PA TAX WITHHELD
TOTAL - Add the Pennsylvania columns							

# Consent to Transfer

## REV-459B

- Complete all demographic information
- Fill in the oval for the type of transfer
- Provide all information requested so we can properly transfer the correct amount

Please make sure that the indicator on line #15 is properly marked. Otherwise, the return will not worklist for the department's staff to properly allocate the funds.

**pennsylvania**  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280501  
HARRISBURG, PA 17128-0501

REV-459B  
(REV) 11-20

**CONSENT TO TRANSFER,  
ADJUST OR CORRECT PA  
ESTIMATED PERSONAL  
INCOME TAX ACCOUNT**

OFFICIAL USE ONLY

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

**SECTION I TYPE OF TRANSFER**

Fill in the oval explaining why the form is being filed.

A ☐ From a **Joint** PA estimated account to **Separate** PA estimated accounts.

B ☐ From **Separate** PA estimated accounts to a **Joint** PA estimated account.

C ☐ For a **Deceased** taxpayer, to or from the decedent's PA estimated account to the surviving spouse's PA estimated account.

**Important:** PA only requires separate returns when a taxpayer and/or spouse die during a tax year and a joint return cannot be or is not elected to be filed. Use this form to transfer payments from a joint account to separate accounts when the deceased taxpayer's estate and/or surviving spouse elect to file separate returns.

D ☐ From a **Joint** PA estimated account to **Separate** accounts for **Divorced** or **Separated** taxpayers. **BOTH MUST SIGN.**

**SECTION II PAYMENTS FOR TRANSFER**

PAYMENTS MADE		REMAIN IN ACCOUNT	TRANSFER TO ACCOUNT
Taxpayer Name (Please print or type)		Name	Name
SSN		SSN	SSN
Tax Year		Tax Year	Tax Year
Date of Payment	Amount of Payment	Total to Remain in Account	Total to be Transferred
Prior Year's Credit			
<b>TOTAL</b>			

**SECTION III TAXPAYERS' SIGNATURE AND CONSENT**

**Important: Both Spouses Must Sign.**

We certify that the above information is true and correct and we authorize and agree to have the PA Department of Revenue apply our estimated payments or credits in the manner indicated above for the taxable year shown.

Signature \_\_\_\_\_ Date MM/DD/YYYY \_\_\_\_\_ Signature \_\_\_\_\_ Date MM/DD/YYYY \_\_\_\_\_

**SECTION IV PREPARER'S, SURVIVING SPOUSE'S, OR EXECUTOR'S OATH**

I certify that the above information is true and correct and I am the person responsible for the annual PA tax return of the taxpayer or decedent's estate and this is the manner in which the PA Department of Revenue should apply the taxpayer's or decedent's estimated payments and credits for the taxable year shown.

Signature \_\_\_\_\_ Date MM/DD/YYYY \_\_\_\_\_

Print name or company name \_\_\_\_\_ Daytime Telephone \_\_\_\_\_

Copies of this form may be made as necessary.

# Correspondence Sheet

## DEX-93

- Complete all demographic information
- ALWAYS check the box(s) next to the most accurate Reason.
- Use the fax or email address listed with the “Reason.”
- *Don’t include messages in the body of the emails.*
- Always include a copy of the notice.

DEX-93 (04) 12-18 (PT)

**pennsylvania**  
DEPARTMENT OF REVENUE

**PERSONAL INCOME TAX  
CORRESPONDENCE SHEET**

**OFFICIAL USE ONLY**

**NOTE:** Please include information for only one taxpayer and one tax year per correspondence sheet. Do not highlight information on attachments. Please follow these instructions to avoid delays in processing and payment of refunds.

**PURPOSE:** Use this correspondence sheet to fax or email information (see Email Rules below) to the Bureau of Individual Taxes for items related to e-File return attachments, responses to department requests for information, billing notices, or Fraud Detection and Analysis Unit notices.

**Taxpayer Name** (name listed first on return or notice) **Tax Year:**

**Taxpayer Address** (including Zip Code)

**Taxpayer ID #** (EIN, last four digits of SSN or notice DLN)

**To:**

**Message:**

**Reason (check all boxes that apply):**

☐ Required E-File Return Attachments - Military orders, other states' returns and other information (fax: 717-772-4193 or email: RA-BITPITELFCORFAXES@PA.GOV)

☐ Correspondence for the Fraud Detection and Analysis Unit (fax: 717-705-4614 or email: RA-RVPITFRAUD@PA.GOV)

☐ Response to Department Notice

☐ Department Request for Information (fax: 717-783-5823 or email: RA-BITPITHOLDCORFAXE@PA.GOV)

☐ Department Billing Notice (fax: 717-705-6236 or email: RA-BITBILLCORFAXES@PA.GOV)

**Email Rules:**

1. All attachments must be pdf files.
2. No messages in body of email.
3. No links to shared files.
4. Maximum email file size is 15mb.
5. Information for only one taxpayer per email.
6. A correspondence sheet or copy of department notice is required for each email attachment.
7. Use "Reason" block checked as email Subject.
8. Multiple emails for one taxpayer labeled using 1 of \_\_, 2 of \_\_, 3 of \_\_, etc. in Subject
9. Redact all SSNs to last four digits.
10. Use DLN if available.
11. Emails without identification information are deleted without posting to any account.

**Sender Information:**

**Name of Sender**

**Telephone Number**

Number of pages sent including correspondence sheet:

This message is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employees or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and return the original message to us at the above address via the U.S. Postal Service. Thank you.

# Property Tax/Rent Rebate (PTRR)

# What's New

# 2023 Application Year Changes

- House Bill 1100, signed August 2023
- Maximum Eligibility Income increased to \$45,000
- Maximum Standard Rebate increased to \$1,000
- Future years will see increase based on annual inflation

# PENNSYLVANIA PROPERTY TAX or RENT REBATE PROGRAM

## 2023

PA-1000 Booklet 04-23

**pennsylvania**  
DEPARTMENT OF REVENUE

BUREAU OF INDIVIDUAL TAXES  
HARRISBURG PA 17123-0002  
[www.revenue.pa.gov](http://www.revenue.pa.gov)

## APPLICATION INSIDE

### HOMEOWNERS

INCOME	MAX. REBATE
\$ 0 to \$ 8,000	\$1,000
\$ 8,001 to \$ 15,000	\$ 770 >>
\$15,001 to \$ 18,000	\$ 460 >>
\$18,001 to \$ 45,000	\$ 380 >>

### RENTERS

INCOME	MAX. REBATE
\$ 0 to \$ 8,000	\$1,000
\$ 8,001 to \$ 15,000	\$ 770 >>
\$15,001 to \$ 18,000	\$ 460 >>
\$18,001 to \$ 45,000	\$ 380 >>

## NOTE

Applicants can exclude one-half of all Social Security income.

## IMPORTANT DATES

Application deadline: **JUNE 30, 2024**

Rebates begin: **EARLY JULY, 2024**

**NOTE:** The department may extend the application deadline if funds are available.

Security Guard Fundamentals  
Theory Day

**Rebates for eligible seniors, widows,  
widowers and people with disabilities.**

## New Eligibility Table

INCOME	MAX REBATE
\$0 - \$8000	\$ 1,000
\$8,001 - \$15,000	\$ 770
\$15,001 - \$18,000	\$ 460
\$18,001 - \$45,000	\$ 380

# Supplemental Rebates

- No changes to supplemental income eligibility under new law
  - Still based on \$30,000 or less of eligible income
  - Only available for Philadelphia, Pittsburgh or Scranton
- OR
- Applicants that pay 15% or more of their income in property taxes
- Still 50% of applicant's approved standard rebate amount
  - But can be up to \$500 now
- No additional action needed; we got them covered

# Supplemental Rebate Table

Income	Standard Rebate	Supplement (Kicker)	Total Max Rebate
\$0-\$8,000	\$1,000	\$500	\$1,500
\$8,001-\$15,000	\$770	\$385	\$1,155
\$15,001-\$18,000	\$460	\$230	\$690
\$18,001-\$30,000	\$380	\$190	\$570

# PTRR Reminders

# General Reminders

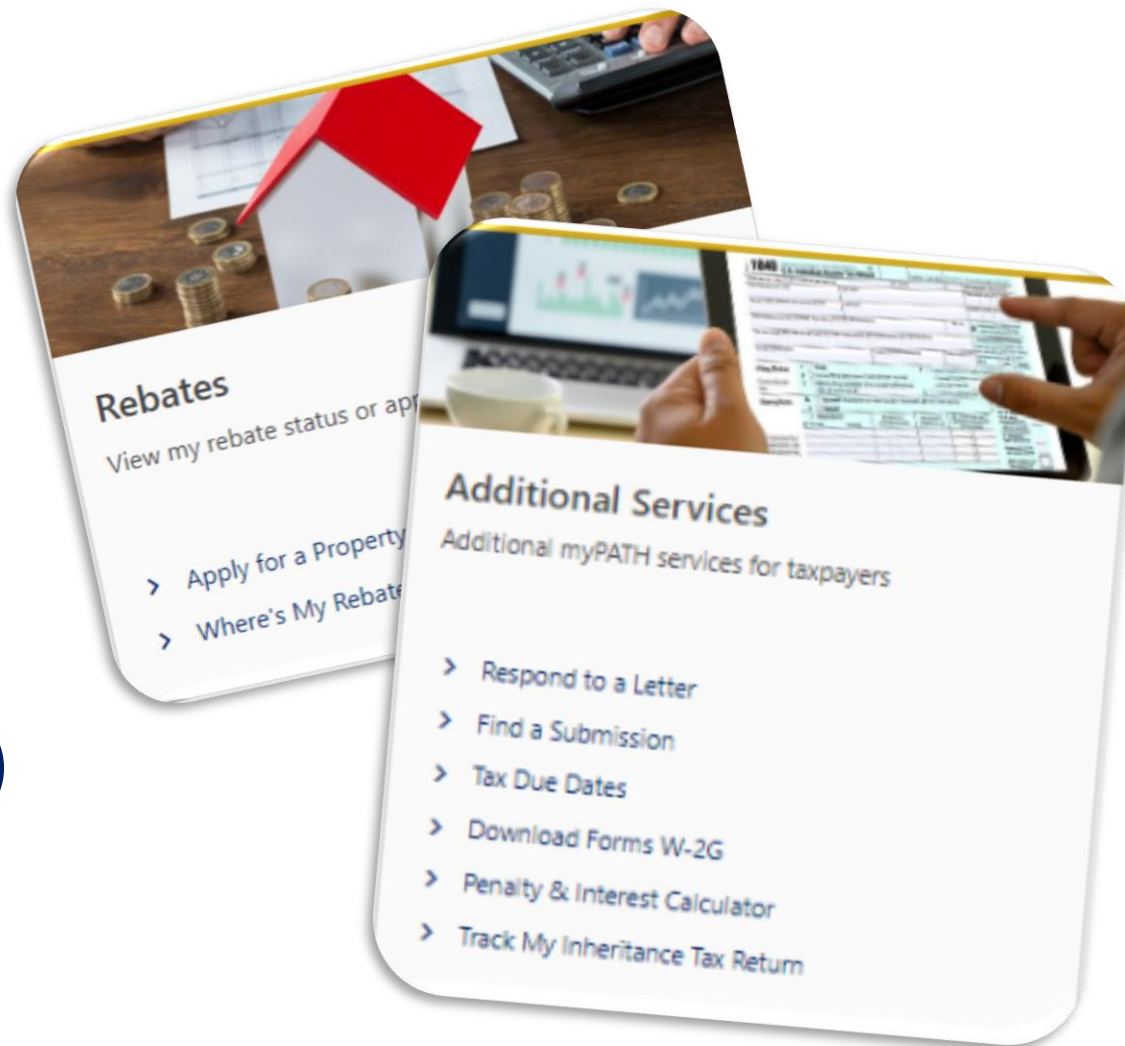
## Property Tax/Rent Rebate Self-Service Options

### Non-Logged In Features via myPATH

- Free Electronic Filing Option
- Responding to Your Notice
- Check Rebate Status
- Verification of Rebate Paid

### Logged In Features (Need User Profile)

- View Notices



# PTRR Forms/Instruction Reminders

# PA-1000 RC, Rent Certificate

- **Must be included with all applications even electronically filed applications:**
  - If unable to get landlord signature, must include a self completed rent certificate along with a rent ledger or rent receipts.
- **Changes in Rent Paid throughout the Year**
  - Divide total rent paid by the number of months lived at the property or complete separate PA-1000RC forms for each period where the rent was the same amount
- **Residents of Housing Authorities**
  - Rent Certificate signed by a representative of the authority, or
  - Letter or statement from a housing authority (specific information that must be included is in booklet)

**PA Rent Certificate** 2105210054  
PA Rent Certificate and Rental Occupancy Affidavit  
PA-1000 RC (EX) MOD 05-21 (F) PA Department of Revenue

OFFICIAL USE ONLY

Name as shown on PA-1000 Social Security Number

You may make photocopies of this form as needed.  
If filing as a renter, you must provide proof of the rent you paid. If you rented at more than one address, you must submit proof for each address.

**PA RENT CERTIFICATE**  
Your landlord must provide all the information on Lines 1 through 8. Your landlord, or your landlord's authorized agent, must sign this PA Rent Certificate. If your landlord, or your landlord's authorized agent, does not sign this PA Rent Certificate, you must complete Lines 1 through 8 and the Rental Occupancy Affidavit below. Your Rental Occupancy Affidavit must be notarized.

1. Street address of the residence for which the claimant paid rent  
City, State, ZIP Code

2. Owner's business name or landlord's name (last, first, middle initial) if an individual  
Landlord's Address  
City, State, ZIP Code  
Landlord's EIN (if applicable) and daytime telephone number

3. Rental unit is (fill in the appropriate oval):  
☐ Apartment in a House ☐ Mobile Home Lot  
☐ Apartment Building ☐ Nursing Home  
☐ Boarding Home ☐ Private Home  
☐ Mobile Home ☐ Assisted Living  
☐ Personal Care Home  
Building Name:  
☐ Domiciliary Care ☐ Foster Care  
If Domiciliary or Foster Care or if a Boarding or Personal Care Home, you must submit a copy of your contract agreement.

**YOU MUST COMPLETE ALL LINES. IF NONE, ENTER "0".**

	Dollars	Cents	Explanation of Item 4.
4. What was the amount of rent per month? (Include only the amount charged for rental. Do not include security deposits or amounts paid for food, medicine, medical care or personal care.) If your rental amounts changed during the year, please explain in the space provided. .... 4.			
5. How much of the monthly rental amount was paid or subsidized by a governmental agency? ..... 5.			
6. Total monthly amount of rent paid. (Subtract Line 5 from Line 4.) ..... 6.			
7. Number of months unit was occupied by the claimant in 2021. (If less than 12 months, please explain in the space provided.) ..... 7.			Explanation of Item 7.
8. What was the total rent paid in 2021 by the claimant? (Multiply Line 6 by Line 7.) Enter the amount here and on Line 16 of the claim form or the appropriate line(s) of Schedules D, E or F. .... 8.			

**LANDLORD'S OATH:** (Read carefully before signing)  
I certify that the information provided on this PA Rent Certificate is true, correct and complete to the best of my knowledge, information and belief. I further certify that – fill in the applicable oval(s).  
☐ I was required to pay 2021 property taxes on the property in which the claimant resided in 2021.  
☐ I made, or was required to make, a payment in lieu of taxes for 2021 on the property in which the claimant resided in 2021.  
☐ The property in which the claimant resided in 2021 was tax exempt.  
☐ Other names, excluding the spouse or minor children, appear on the lease.

X Please sign and date after printing.  
Landlord's Signature Date MM/DD/YY

**OCCUPANCY AFFIDAVIT**  
I am, or am filing on behalf of, the claimant named above. I certify that I was unable to obtain the landlord's signature on the PA Rent Certificate for the following reason(s):

Affidavit: I certify that I am, or am filing on behalf of, the claimant named above. I also affirm all the information on the above PA Rent Certificate and Occupancy Affidavit is true, correct and complete to the best of my knowledge, information and belief.

Notarize:  
Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

X Claimant's Signature. Please sign after printing. Date MM/DD/YY  
Claimant's Signature

X Signature of Notary Public. Please sign after printing.  
Signature of Notary Public

# Business Tax Updates

# Legislative/Regulatory Updates & Changes

# **Sale of Natural Gas to Nonresidential Customers**

## **Sales and Use Tax Bulletin 2023-01**

- Addresses the taxable purchase price of natural gas when invoice includes charges for two companies: the supplier and the distributor
- Sales tax is due on the total value for the complete performance of a sale at retail, which occurs when the natural gas reaches the consumer
- If the invoice has separately stated supply and distribution charges, both charges are taxable
- Likewise, when the supply and distribution charges are invoiced separately, both charges are subject to tax.

# ACT 53 of 2022

## Corporation Tax Changes

- Corporate Net Income Tax Rate Reduction
- Insurance Premiums Tax
- Market Sourcing of Intangibles
- Economic Nexus

TAX YEAR	CNI RATE
2023	8.99%
2024	8.49%
2025	7.99%
2026	7.49%
2027	6.99%
2028	6.49%
2029	5.99%
2030	5.49%
2031	4.99%

# Treatment of Electricity for CNIT Apportionment

## Corporation Tax Bulletin 2023-01

- Provides guidance on the taxability and apportionment of electricity
- How should electricity be treated?
- Previously DOR has said sale of electricity more closely resembles sale of a commodity than sale of a service
  - DOR had also stated using intangible sourcing provisions was inappropriate
- Board of Finance & Revenue recently determined electricity should be treated as tangible personal property for purposes of apportioning income under CNIT

## Corp Tax Bulletin 2022-01

- provided guidance on the proper apportionment of income by a taxpayer involved in both an activity subject to one or more of the special apportionment formulas under 72 P.S. § 7401(3)2. (b)-(e), as well as separate activities subject to standard single sales factor apportionment under 72 P.S. § 7401(3)2. (a)(15)-(17)
- repeats concepts previously addressed/decided by the Commonwealth Court in the matter of *Buckeye Pipeline Co. v. Commonwealth*, A.2d at 366 (Pa. Cmwlth.1997)
- provides several examples applying these concepts

# PURTA Tax Reporting in myPATH

- All payments and filings must be made via myPATH
- All parcel information for each utility will be pre-populated
- It is imperative for counties to file the Parcels and Milage Rates return on or before February 28th

PURTA REPORTING PERIODS/DUE DATES			
Entity Type	Form Type	Due Date	Reporting Period
<b>Counties</b>	File Parcels and Millage Rates	12/01	12/01 to 02/28
<b>Local Taxing Authorities (LTAs)</b>	RCT-900	04/01	01/01 to 05/31
<b>Utilities</b>	RCT-127A and estimated payment	05/01	04/01 to 05/31

# Estimated Payment Requirements

Beginning in January 2024, the department will be issuing assessments for taxpayer who fail to make estimated payments as required

- **Corporate Net Income Tax:**

- Equal installments on or before the 15<sup>th</sup> day of the 3<sup>rd</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of the tax year

- **Mutual Thrift Tax:**

- Equal installments on or before the 15<sup>th</sup> day of the 3<sup>rd</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of the tax year

- **Gross Receipts & Gross Premiums Taxes:**

- Annual estimated prepayment on or before March 15 of the current year

Reminder: Payments over \$1,000 must be made electronically

# Sales Tax

## Legislative Changes

- Peer-to-Peer Car Sharing
- Computer Data Center Sales Tax Exemption Program
- Taxability of Non-fungible Tokens

# Sourcing of Sales Under Act 53 of 2022

72 P.S. §401(3)2(a)(17)

## Codified sourcing rules related to:

- Sourcing of royalties on intangibles used in PA (i.e. patents and trademarks)
- Sourcing of interest associated with loans to purchase land and buildings
- Sourcing of interest associated with vehicle loans
- Sourcing of credit card interest and fees
- Mechanism to handle other types of intangible receipts

# Tax Professional Resources

# Contacting the Department by Phone

## Customer Service:

- Individuals 717-787-8201
- Businesses 717-787-1064
- PTRR 888-222-9190
- myPATH 717-425-2495 Ext 72841

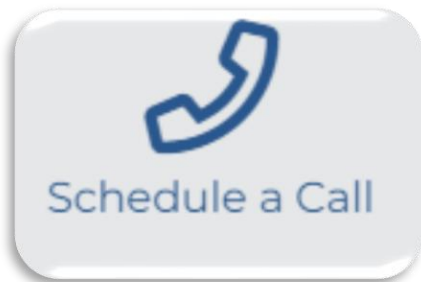
## Collections

- Individuals 717-783-3000
- Businesses 717-783-8434



# Schedule a Call

[revenue.pa.gov](https://revenue.pa.gov)



[Pennsylvania Department of Revenue](#) > [Contact Us](#) > Schedule a Call

## Schedule a Call

Make an appointment for us to call when it's convenient for you.

To schedule a call:

1. Input your **First Name**
2. Input your **Last Name**
3. Input your **Phone Number (U.S. Only)**
4. Select a **Tax Type**
5. Select Date and Time for your call from the available list *(Reminder: If times do not appear, there are no available appointments for that day)*
6. **Confirm** your selection

Once a selection is made, the requested call will be assigned to a representative from the Department of Revenue. The representative will contact you as close to the time you selected as possible, but the volume of calls may affect the timing.

**Note:** Please keep in mind the Schedule a Call Service will only work with certain browsers. If you are using Internet Explorer, please try using Chrome, Safari, Microsoft Edge or another modern browser.

Schedule Call

Receive a Call

First Name

Required

Last Name

Required

Phone Number +1

Required

Tax Types

Select Tax Type

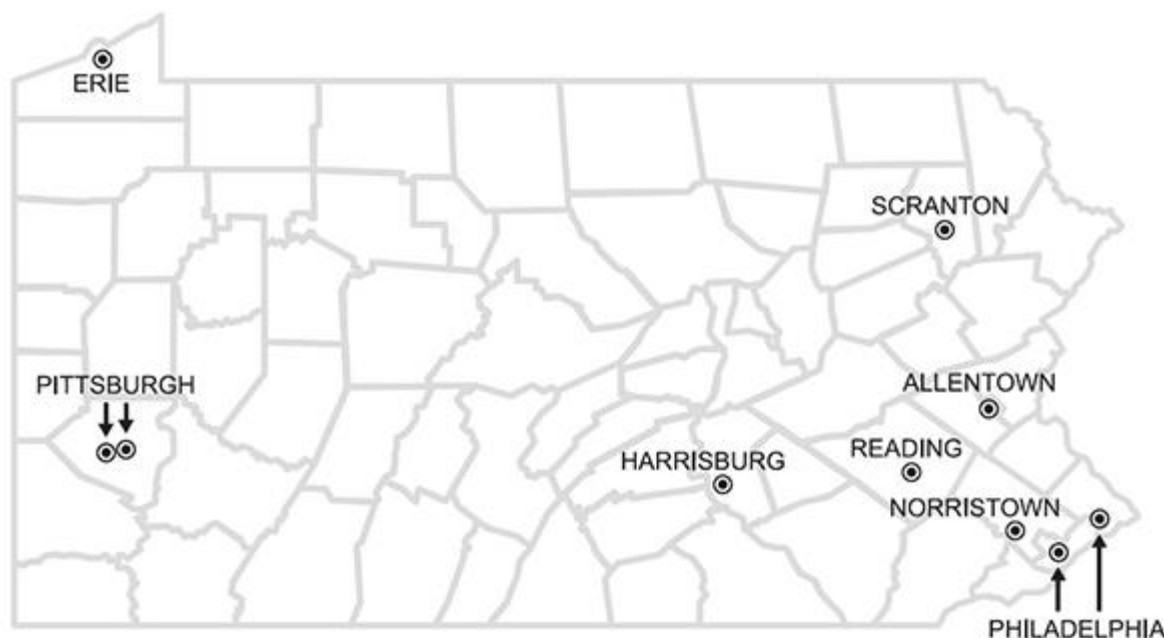
Select Date & Time

Cancel

Confirm

Powered by GENESYS

# Contacting the Department in Person



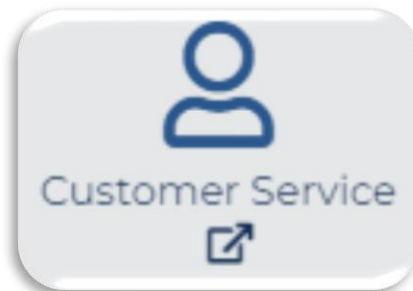
Visit [revenue.pa.gov](https://revenue.pa.gov) to find regional and district offices

- Call ahead: Appointments strongly recommended
- Monday- Friday from 8:30AM – 5PM

# Contacting the Department Online

- Online Customer Service Center

[revenue-pa.custhelp.com](http://revenue-pa.custhelp.com)



Customer Support Home

Find Answers

Submit a Question

My Profile

Advanced Search

Search

Find the answer to your question

Most Popular Answers

[How do I apply for Business Taxes and Licenses?](#)  
[How do I know if I qualify for the Property Tax/Rent Rebate?](#)  
[How do I close my Revenue Account\(s\) \(Sales & Use Tax, Employer Withholding, Public Transportation Assistance Fund Taxes, Vehicle Rental Tax, and Tobacco Taxes\)?](#)  
[What is the difference between the Property Tax and Rent Rebate Program/Property taxes paid by an owner on their home?](#)  
[Can more than one person in a household apply for a rebate?](#)  
[Does the department charge \\$41 or any other fee for Property Tax/Rent Rebate filing assistance?](#)  
[How do I dissolve a business entity in Pennsylvania?](#)  
[How can I add additional locations to my existing Sales/Employer tax registration?](#)  
[I want to do business in Pennsylvania, where do I begin?](#)  
[I did not get my Unemployment and/or Workers' Compensation account number\(s\), what do I need to do?](#)  
[How do I unlock and/or reset my password to my e-Signature account \(e-TIDES/PA-100\)?](#)  
[How do I complete Section 02 of the PA-100 if I am an out-of-state or foreign business?](#)  
[See all popular answers](#)

Links

[Please update your profile](#)  
[PA Revenue Home](#)  
[Commonwealth of Pennsylvania](#)  
[File and Pay](#)  
[Where's my refund?](#)  
[Tax Forms](#)

# Tax Professional Email Portal

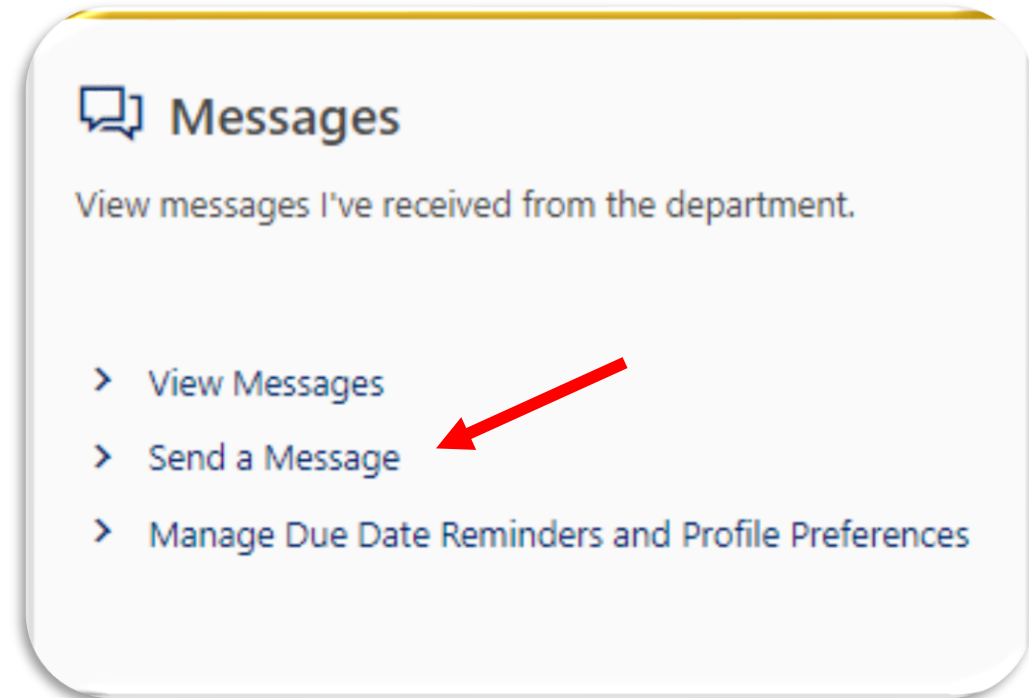
- Click the *Submit a Question* tab
- Select *Tax Practitioner* from the drop down
- Ability to attach documents
- Approx. 72 hour turn around time

The screenshot shows a web interface for submitting a question. At the top, there are four tabs: 'Customer Support Home', 'Find Answers', 'Submit a Question' (which is highlighted), and 'My Profile'. Below the tabs, the heading reads 'Submit a question to our support team.' The form contains the following fields:

- Tax Category \***: A dropdown menu with 'Tax Practitioners' selected.
- Subject \***: A single-line text input field.
- Question \***: A large multi-line text area for the question.
- Attach Documents**: A section with a 'Choose File' button and the text 'No file chosen'.
- Continue...**: A blue button at the bottom of the form.

# Contacting the Department through myPATH

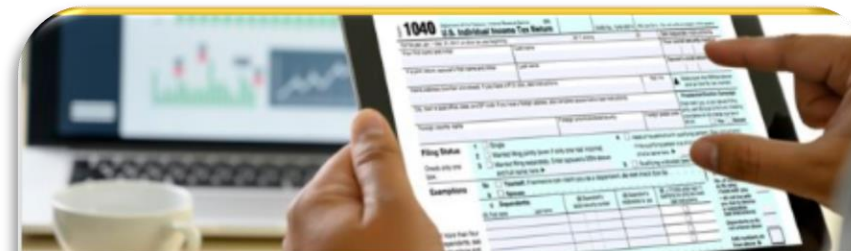
- Logged in feature
- Can be general or account specific
- Ability to include attachments
- Posts directly to the customer's account



# Responding to a Letter

- Non-logged in feature
- Best way to respond to a letter from the department
- Keeps account from tracking to assessment

**NOTE:** You cannot respond to an assessment notice. Must petition BOA.



## Additional Services

Additional myPATH services for taxpayers

- > Respond to a Letter
- > Find a Submission
- > Tax Due Dates
- > Download Forms W-2G
- > Penalty & Interest Calculator
- > Track My Inheritance Tax Return

Letter ID \*

*Required*

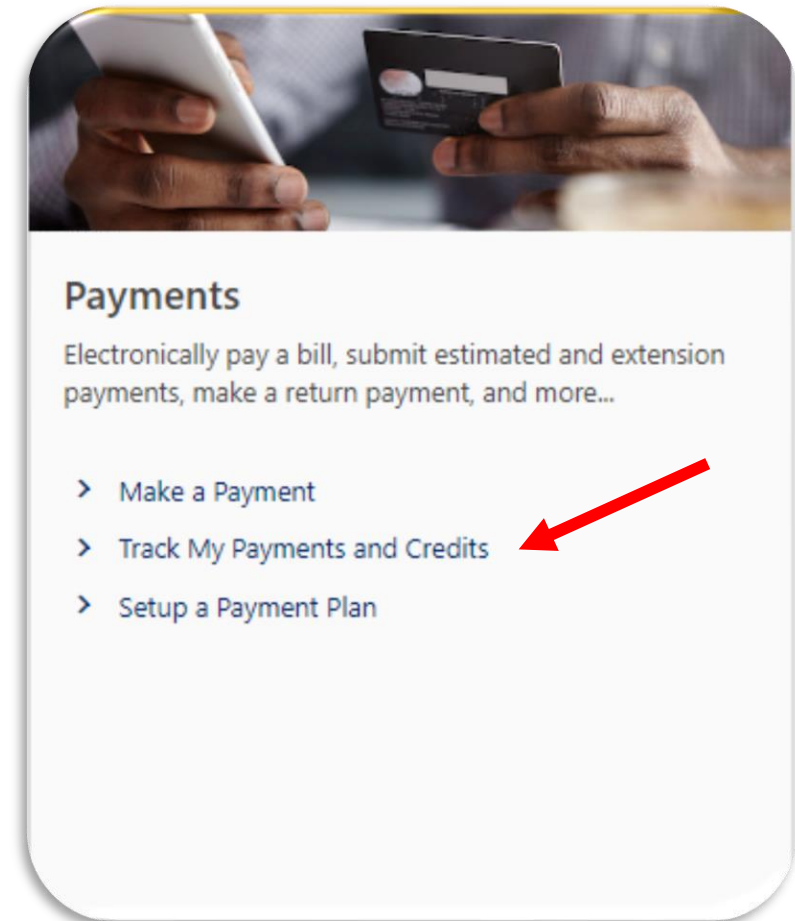
ID Type \*

FEIN

SSN

## Verifying Estimated Payments

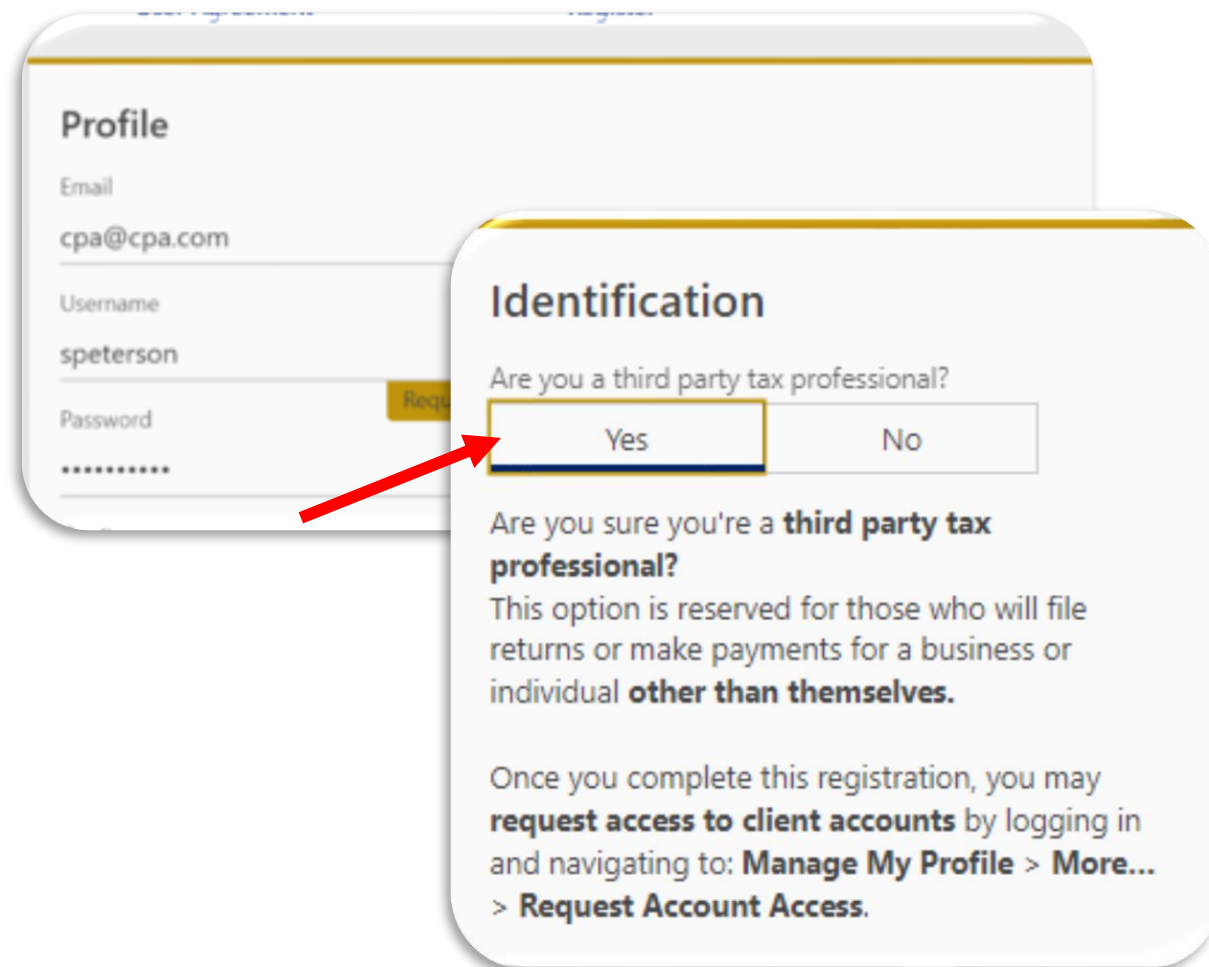
- Non-logged in feature
- Must have tax type and corresponding ID number
- Can search using payment submitted for this period, return line item from previous return, or carry forward credit amount requested from prior year



**NOTE:** If unable to locate under the primary taxpayer, check the spouse's SSN

## Creating a Third-Party User Profile

- Clients do not need to create primary user profile to gain access
- Ability to file, pay, view notices, correspond with the department, and much more



The image shows a two-step registration process. The first step, titled 'Profile', includes fields for Email (cpa@cpa.com), Username (speterson), and Password (masked with asterisks). A red arrow points from the 'Request Account Access' button in the first step to the 'Yes' button in the second step. The second step, titled 'Identification', asks 'Are you a third party tax professional?' with 'Yes' and 'No' options. Below this, it asks 'Are you sure you're a **third party tax professional**?' and provides a detailed explanation of the role. At the bottom, it instructs the user to 'request access to client accounts' by navigating to 'Manage My Profile > More... > Request Account Access'.

**Profile**

Email  
cpa@cpa.com

Username  
speterson

Password  
\*\*\*\*\*

**Identification**

Are you a third party tax professional?

☒ Yes ☐ No

Are you sure you're a **third party tax professional**?

This option is reserved for those who will file returns or make payments for a business or individual **other than themselves**.

Once you complete this registration, you may **request access to client accounts** by logging in and navigating to: **Manage My Profile > More... > Request Account Access**.

# Accessing Client Accounts

- Request access per account type
- Must be able to properly validate
- If there is FTI on the customer's account, will need to wait for access letter

The screenshot displays a web interface for managing account access. At the top, there are tabs for 'Profile', 'Action Center' (with a red notification badge), and 'More...'. The main section is titled 'Access Management' with a shield icon and the subtitle 'Manage access of accounts I have access to.' Below this, a list of actions is shown: '> Manage My Access', '> Request Account Access' (highlighted with a red arrow), '> Administrative Access Change', and '> Delete My Profile'. On the left, a sidebar contains two sections: 'Account Details' and 'Account Validation'. The 'Account Details' section includes fields for 'Account type' (set to 'Sales and Use Tax'), 'Account ID Type', 'Account ID' (marked as required), and 'Identification type' (marked as required). The 'Account Validation' section includes a 'Select account validation method' dropdown (marked as required) and a checkbox for requesting a myPATH Access Letter if validation methods fail.

Profile Action Center <sup>1</sup> More...

## Access Management

Manage access of accounts I have access to.

- > Manage My Access
- > Request Account Access
- > Administrative Access Change
- > Delete My Profile

### Account Details

Proceed below to request access to a specific tax account. Note that

Account type  
Sales and Use Tax

Account ID Type  
Account ID

Account ID \*  
Required

Identification type \*  
Required

### Account Validation

Select account validation method \*  
Required

☐ If you are unable to complete one of the listed account validation methods, check this box to request a myPATH Access Letter. The letter will be mailed to the customer from which you are requesting access. The letter will have instructions on how to use the Letter ID to gain access to this account.


# Viewing/Printing Notices

- Logged in feature
- Must have access to the account type in question
- Can view and print all notices sent from the department






# Statements of Account (SOA)

 **Accounts**


Manage accounts associated to this customer.

- > What's the Status of my Registration?
- > Register New Business Tax Accounts
- > Request Statements of Account
- > Reinstate Accounts and Licenses


 **Letters**


View letters I've received from the department.

- > View Letters
- > e-TIDES Document Center Correspondence



REV aL002 6



 BUSINESS TWO  
123 S MARKET ST  
CAMP HILL PA 17011-6640

Date Issued09/15/2023

Letter IDL0000614223

FEIN\*\*\*6788

Sales License ID67783386

**Sales and Use Tax Statement of Account**

This is a Statement of Account for the Sales and Use Tax account for the above-listed taxpayer.

**What information is included in the Statement of Account?**

Tax periods shown below include periods that do not have a zero balance, and periods for which we have not received a return within the last three years.

This Summary of Periods includes interest as of October 2, 2023.

Summary of Periods - Sales and Use Tax ()

Filing Period	Transaction Type	Liability Amount	Payments/ Credits	Refunds/ Credit Transfers	Balance
Dec-31-2022	Tax	780.00	-	\$142.00	\$0.00
• Within appeal period	Penalties	78.00	-\$1,000.00		
• Return has not been received					
<b>Total Balance of Filed Periods:</b>					\$0.00

The sections below contain the Tax Period Details that were used to calculate the totals shown in the previous Summary of Periods sections with the exception that forecasted interest and forecasted penalty are not shown.

Period Details - Sales and Use Tax ()

Filing Period	Transaction Type	Effective Date	Liability Amount	Payments/ Credits	Refunds/ Credit Transfers
Dec-31-2022	Payment	12/20/2022	0.00	1,000.00	0.00
	Return Tax	01/20/2023	780.00	0.00	0.00
	Late Filing Penalty	01/21/2023	78.00	0.00	0.00
	Refund	02/26/2023	0.00	0.00	142.00

# Updating Demographic Information

- Logged in feature
- Update names/addresses
- Manage license locations
- Maintain corp officers/responsible parties
- Update ID Numbers

## Names & Addresses

View or update names and addresses associated to this customer.

- Manage Names & Addresses
- View Power of Attorney
- Manage License/Certificate Location(s)
- Maintain Officers/Responsible Parties
- Update Entity ID
- Respond to Contact Inquiry Notice

# Requesting a Lien Payoff

- Payoff lien or print a statement for a future payment



**Lien Search Options**

☒ Pay my balance

☐ Print statement

Some liens may not be viewable through this service. If you search for a lien and nothing is found, please request a lien payoff by completing the lien payoff request form via Lien Payoff Request Form (REV-1038)

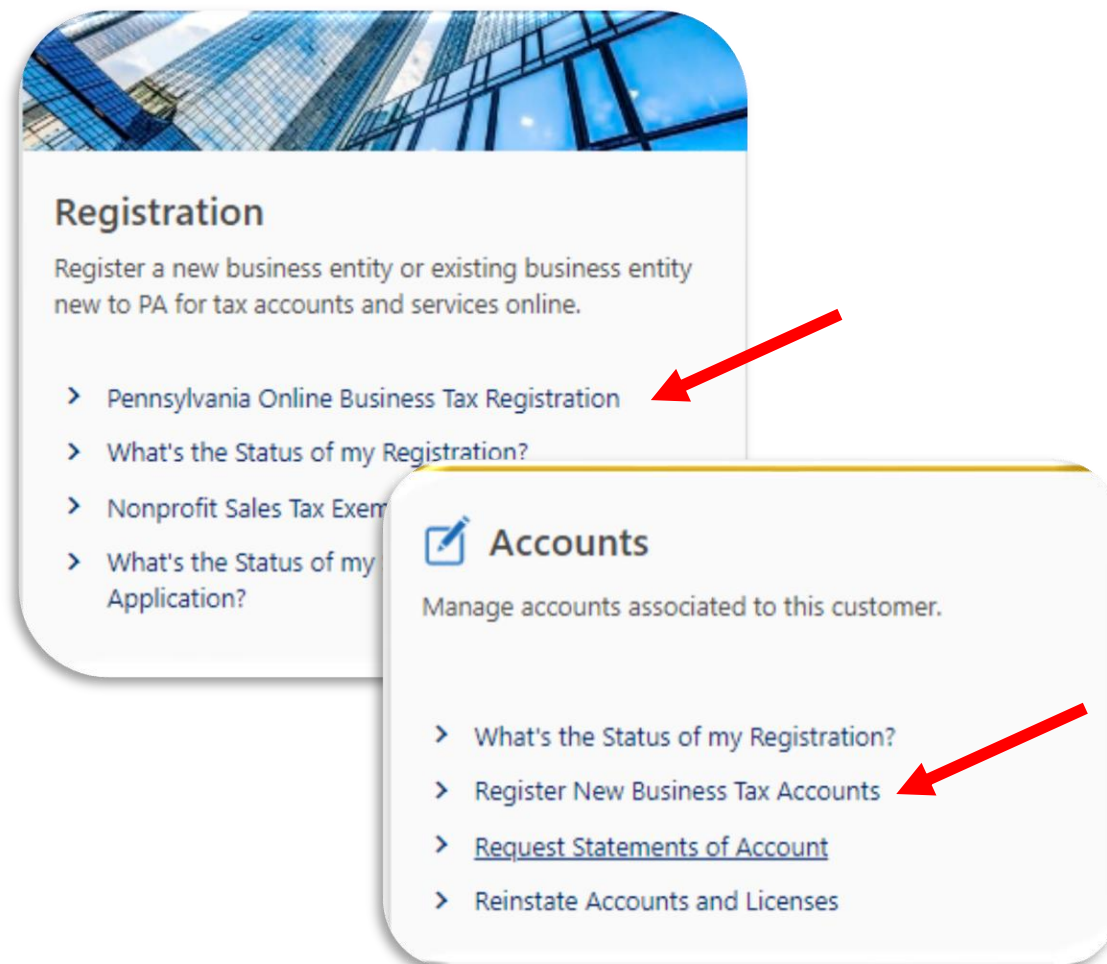
**ID and Payoff Date Information**

ID Type *	ID *	Payoff Date ⓘ *
Required	Required	Required

Cancel Previous Next

# Registering for Business Tax Accounts

- **Brand New Entities**
  - Visit myPATH.pa.gov and use the *PA Online Business Tax Registration* from the homepage
- **Existing Entities**
  - Create/Login to myPATH profile, select customer, click on the More... tab, and select *Register New Business Tax Accounts*



## myPATH Assistance



- Revenue411 Videos [revenue.pa.gov/videos](https://revenue.pa.gov/videos)



- PATHFinder Chatbot [myPATH.pa.gov](https://myPATH.pa.gov)



- Dedicated Phone Line 717-425-2495 Ext. 72841

# Support ID

[myPATH.pa.gov](https://myPATH.pa.gov)

The screenshot shows the Pennsylvania Department of Revenue myPATH website. At the top, it says "An Official Pennsylvania Government Website" and "Pennsylvania Department of Revenue". There is a "myPATH" logo and a help icon. A red arrow points to a "Support" dropdown menu that includes options: "Open the Assistant", "Help", and "View Support ID". Below this, a blue banner contains a warning: "WARNING! BY ACCESSING AND USING THIS GOVERNMENT COMPUTER SYSTEM, YOU ARE CONSENTING TO SYSTEM MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES. UNAUTHORIZED USE OF, OR ACCESS TO, THIS COMPUTER SYSTEM MAY SUBJECT YOU TO CRIMINAL PROSECUTION AND PENALTIES." In the foreground, a "Get Support ID" dialog box is displayed. It contains a question mark icon and the text: "A support ID can be given to a support person to allow them to remotely view your myPATH session. Do you want to get a support ID and allow a support person to view your session to provide assistance?". At the bottom of the dialog are "No" and "Yes" buttons.

PA An Official **Pennsylvania** Government Website

**Pennsylvania Department of Revenue**

myPATH

Support

- Open the Assistant
- Help
- View Support ID

Important: Services were expanded to include online services for the majority of the business taxes administered by the Pennsylvania Department of Revenue. Business taxpayers and their representatives can now Sign Up for a myPATH account. Visit the department's myPATH information page for more information about the changes coming to myPATH by going to [revenue.pa.gov/mypathinformation](https://revenue.pa.gov/mypathinformation).

WARNING! BY ACCESSING AND USING THIS GOVERNMENT COMPUTER SYSTEM, YOU ARE CONSENTING TO SYSTEM MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES. UNAUTHORIZED USE OF, OR ACCESS TO, THIS COMPUTER SYSTEM MAY SUBJECT YOU TO CRIMINAL PROSECUTION AND PENALTIES.

### Get Support ID

?

A support ID can be given to a support person to allow them to remotely view your myPATH session.

Do you want to get a support ID and allow a support person to view your session to provide assistance?

No Yes

Thank you!

Mark Morabito  
[mmorabito@pa.gov](mailto:mmorabito@pa.gov)  
(717) 772-9231