

1. Could you please provide an updated list of key contacts for PA Department of Revenue personnel?

*Please see the handout.*

2. Can you discuss the plans for the new modernization project? What is the purpose, the timing, the projected cost and what are the expected outcomes? Is the Department satisfied with what was delivered as a result of the former modernization project (integrated tax system)?

*The new modernization project will encompass motor/liquid fuels, IFTA, personal income tax, property tax/rent rebate, inheritance tax, and realty transfer tax. At this point, the contract is still being negotiated so costs and timeline are unknown. It is anticipated that the project will begin during the second quarter of 2018.*

*At this point, the department feels as though tax processing, taxpayer accounting, and notice generation within the Business Tax System has stabilized.*

3. Can you provide an update on the tax amnesty program? When will all cases opened as a result of tax amnesty be completed? What efforts have been made so that tax delinquency notices will be received by taxpayers prior to what appears to be initial notifications through an amnesty program? Some taxpayers received notices that were decades old, is anything being done to prevent this from happening in the future?

*The department's goal is complete all open amnesty cases by December 31, 2017. The department is working through a few thousand remaining cases. The cases worked now are more complex cases that could not automatically be approved and take additional time to review. In many cases, money needs to be reapplied so that the taxpayer may be granted amnesty. Taxpayer's and practitioners are encouraged to periodically request statements of account through eTides to verify payments and returns that the department has match the taxpayer's records.*

4. Can you provide an update on the Schedule C reviews, specifically:

- a. The timeframe for logging in the information received from the taxpayer, to the review being conducted, to the response/decision from the Department;

*The department's response time is currently 90 days. If are experiencing a delay of longer than 90 days, you are encouraged to contact the department.*

- b. Is the Department continuing to suspend returns for Schedule C reviews?

*The department does plan to continue to review both Schedule C and UE returns. However, we are planning to make several changes relative to the 2018-filing season:*

- *We will be updating our "TIPS for Successfully Filing PA Schedule C & UE" FACT sheets;*
- *We will be reevaluating current year suspension criteria and making adjustments;*
- *We have already extended the deadline for providing additional information from 15 days to 30 days; and*
- *We have already extended the time between a first and second notice to 90 days.*

- c. As we approach the year-end what guidance can we provide practitioners regarding the timing of 2016 adjustments? When are these reviews/adjustments expected to be completed so that returns can be filed?

*We are hoping to have all 2016 reviews/adjustments completed by December 31, 2017.*

- d. At our August 16<sup>th</sup> meeting we were told that the Department would share adjustments with the IRS upon request. Under what circumstance would the Department receive such a request? Is this information likely to be requested in a specific instance for a specific taxpayer or across the board?

*If adjustments fall within an IRS request or affect the federal income tax, it may be shared with the IRS. Local taxing authorities will get income adjustments.*

- e. What can be expected in the coming year regarding the Department's approach to Schedule C reviews?

*Please see the response to "b" above. The process for the coming year is under review.*

5. How does the Department define necessary and reasonable UE expenses? Is the Department denying unreimbursed expenses across the board where a letter from the employer substantiating the need for an expense is not submitted? Practitioners have reported inconsistent treatment of UE expenses and are seeking guidance to provide to their clients.

*Necessary can be defined as an expense that is needed in order to properly perform the duties and responsibilities of the job or position of the taxpayer. Reasonable can be defined as not excessive. These factors are not alone though in determining whether an expense is a deductible expense for PA PIT purposes. You must also factor in whether the expense is ordinary, customary and accepted in the industry and occupation and whether the expense is directly related to the performance of the duties of the occupation or profession. The department is not denying the expenses across the board where an employer letter substantiating the need for the expenses is not submitted. The department offers additional options when the letter is not able to be obtained but will deny the expenses when none of the options for verifying the expenses must be incurred are provided.*

6. A single member LLC, electronically filed the RCT 101. When he tried to sell a property, he found out there was a lien on the property. He was told that the RCT-101 had to be paper filed because it had to be an original signature. The Department of Revenue does not have record of it being filed.

- a. Is it true that RCT-101s must be paper filed?

*MEF returns can be filed for the current year + 2 previous years. Any older years must be filed in paper with original signature.*

- b. How is a taxpayer notified if a lien has been applied against a property for failure to file a corporate tax return?

*Corporate taxes are statutory liens as of the date of assessment. The Department has the ability to issue estimated assessments in the absence of a return. Any entity selling property or any prospective purchaser looking to acquire property owned by an entity may obtain a corporate tax lien certificate to establish the existence or extent of any corporate taxes which may encumber a property. If a paper lien is filed against the entity that owns the property a copy of the lien will have been previously mailed to the entity using the entity's standard address.*

- c. What is the procedure to have the lien removed?

*A lien is satisfied 45 days after the lien balance is \$0.00.*

- d. What is the average timeframe for having the lien removed?

*45 days from the date the lien balance has been resolved.*

- e. If the lien is at the county level, what does DOR provide to the county to have the lien removed?

*If the lien was filed after May 11, 2009, the department will mail the original (raised seal stamped) lien satisfaction directly to the county and send a copy of the satisfaction to the entity's standard address. The county will then mark the lien as satisfied on their files when the original satisfaction is received.*

*If the lien was filed before May 11, 2009, the original (raised seal stamped) lien satisfaction is mailed directly to the entity. It is then the entity's responsibility to take the original satisfaction to the county's Prothonotary office. The county will not update their files until the original satisfaction is received.*

7. Can you please provide the procedure for accessing a statement of account?

*The instructions are:*

- 1- Login to e-TIDES using your user ID and password*
- 2- From the Left Navigation Menu select, "Document Center"*
- 3- From the Left Navigation Menu select, "View Documents"*
- 4- The Enterprise Select menu will appear allowing for the user to select a registered enterprise*

*(Note: If the user is registered for more than 50 enterprises, the user will need to enter the Business Partner number to proceed)*

*Lastly, "View Documents" will display the available statements (e-SOA) to the user*

8. Under what circumstances will PA DOR automatically apply a tax credit from a current year against an outstanding tax liability from a prior year of the same tax type such as corporate net income tax? What if the credit exists from different tax types?

*A tax credit (overpayment) may develop when a tax report reaches a processed status. After offsetting within the period and before reacting to the overpayment option selected by the taxpayer (transfer forward and/or refund), the business tax system (BTS) will offset to any open CT liabilities in the account, except for periods under appeal and estimated liabilities.*

*If, for example, a manual CT refund is requested and a liability is open in BTFT, the BTS does not automatically offset between Corporate Taxes and Business Trust Fund Taxes (BTFT). The bureau is notified and credit is transferred to cover the liability. Any remaining credit is then refunded.*

9. If a taxpayer owes Pennsylvania taxes on multiple years, can payments be specified to be applied to a specific year?

*Typically, payments are applied to the earliest tax year(s) in which a liability exists first. However, a taxpayer may specifically designate a payment to a specific tax year. In such cases, the check must be clearly marked to indicate the tax year to which the payment is to be applied.*

10. Under what circumstances is taxpayer information shared with local taxing authorities and when is it made available to them?

*Local Tax Collection Districts (TCDs) have the option of obtaining information from the department. TCDs must apply for the information for the school districts within their TCD for each particular tax year in order to receive the information for a tax year. The department does not automatically provide information to a TCD.*

11. Have there been any changes to reciprocity agreements such as NJ during the year?

*No, the reciprocity agreement between PA and NJ continues to exist.*

12. Does PA have any plans to make driver's license information a required field?

*The Department does not plan to make the driver's license information required at this time.*

13. If a taxpayer has a life estate with a house in a trust, will the trust get a stepped up basis upon the death of the taxpayer?

*No. Because the trust already owns the property, there is no transfer of property ownership at the date of death of the taxpayer so no step up in basis can occur.*

14. Are veteran's disability payments considered income under the Property Tax/Rent Rebate Program?

*Veterans' disability payments are excluded from Property Tax/Rent Rebate eligibility income as of January 1, 2017.*

15. Are stipends received for hosting a foreign exchange student considered taxable income?

*Yes. The income would be classified as rental income and expenses may be claimed to offset the income.*

16. Does PA use automated calls or ROBO calls to collect PA-40 taxes from prior years?

*Yes, our dialer system has an "auto-play" robo call system or "BLAST" campaign feature we use to contact as many taxpayers as we can that leave recorded messages from "The Pennsylvania Department of Revenue". The message that we leave asks for a return call to the Department at 717-783-3000 for personal taxes and 717-783-8434 for business taxes. These numbers can be verified by following the instructions on our website under Get Assistance/Verifying Contact by the Department of Revenue:*

*"If you are concerned about a potentially fraudulent contact by an individual or an organization representing him/her/itself as being from the Pennsylvania Department of Revenue, please contact the Taxpayer Service and Information Center. For Personal Income Tax inquiries call (717) 787-8201, for Business Tax inquiries call (717) 787-1064".*

*Or you may call Collections and Taxpayer Services by calling 717-787-6611. Our outgoing calls begin with "This is the Pennsylvania Department of Revenue".*

*We also use "virtual agent" to detect and leave an automated message on an answering/voice mail system, when we are using the predictive dialer to only pass live calls to our Call Center agents.*

17. Are services related to the creation and maintenance of a website subject to sales tax?

*The answer depends on whether the website is transferred to the customer by its creator/vendor. If the vendor transfers the website, or control of the website, to the customer, then both the services related to the creation of the website and the maintenance of the website are subject to Pennsylvania sales and use tax. However, if the vendor retains control of the website, then the vendor's services related to the creation and maintenance of that website are not taxable, but the vendor is responsible for remitting tax on materials used or consumed in creating and maintaining the website.*

18. If a taxpayer wins a \$20k prize on a game show i.e. December 2017 and the game show rules state that the payment is made 30 days after the show airs (i.e. January 31, 2018) when are the winnings taxable? Can constructive receipts be applied as expenses if the prize is taxable in 2018? Can expenses be applied against it? If yes, for what year?

*The income is taxable in the year the prize was received. Assuming this referring to prize winnings that are reported on a 1099-MISC, expenses are not deductible for PA purposes.*

19. If a partnership makes a loan to an individual who defaults on the loan, and a judgment is obtained but only equipment was able to be recovered and sold at a value less than the loan, would this create a business bad debt deductible as an ordinary loss or non-business bad debt deductible as a short term capital loss? (Additional information provided by PSTAP - the individual was not a partner in the partnership and the purpose of the loan was an investment.)

*The partnership reports a loss on the PA-20S/PA-65 Schedule D when the amount of such loss is fixed and there is no chance of recovery.*

20. If a business closes and files Form REV-181 Application for a Tax Clearance Certificate, what is the average length of time to get the certificate? Who issues the certificate?

*Because of the high volume of applications, clearance certificates are currently taking up to 6 - 9 months to be issued by the Bureau of Compliance. Each application is individually reviewed in the order in which it is received and completion timeframes can vary depending on the specific scenarios of each corporation applying for a certificate. For example, an entity that owns no assets and has never transacted business in PA can be processed much faster than an entity that owns property and has some open filing obligations.*

*We are currently working on making our review process more streamlined and efficient by using the technology available to us.*

21. When is PA required to pay interest on a tax refund? Can you provide an answer as it relates to both individual and corporate tax returns?

*The statutory requirements to pay interest are set forth in 72 P.S. § 806.1. In general, interest is due from the date of the overpayment to the date of the Department's notice to the taxpayer for the existence of the credit, or the date that the credit is applied, whichever occurs first. However, there are a number of specific provisions.*

*When tax refunds are requested as part of the filing of a tax report or return interest is owed by the Commonwealth if the overpayments are not refunded or credited to the account within 75 days of the original return due date or the receipt and processing of the return whichever occurs later.*

*For refunds granted as a result of a petition for refunds filed with the board of Appeals, interest runs from 60 days after the date of the petition.*

*For refunds determined during the course of a Department field audit, interest is calculated from the date of the overpayment to the date of the audit.*

*For more detail on how interest is calculated, please see 72 P.S. § 806.1.*

22. What is the refund procedure for use tax if a taxpayer discovers items were double counted as taxable?

*The taxpayer has the choice to file an amended return or a petition for refund. An amended return may be filed if the amount of the resulting credit will be less than \$100,000. If the*

*resulting credit will be \$100,000 or greater or the discovery of the items double counted as taxable is near the statute of limitations to file a petition for refund, then the taxpayer should file a petition for refund with the Board of Appeals. A petition can be filed electronically at [www.boardofappeals.state.pa.us](http://www.boardofappeals.state.pa.us). The petition should include an appeal schedule also found at the website. The website also contains information on the documentation that will be required by the Board of Appeals.*

23. If a foreign vacation home is sold at a gain (i.e. Philippines) and the Philippines withhold their capital gains tax (6% in Pesos), how would this be reported in Pennsylvania? Would the taxpayer be entitled to a foreign tax credit?

*The gain on the sale of the vacation home property is required to be reported on PA Schedule D. No credit for taxes paid to a foreign government would be allowed for tax years beginning on or after Jan. 1, 2014. Act 52 of 2013 revised the definition of a state for resident credit purposes such that a "State" shall only include a state of the United States, the District of Columbia, the Commonwealth of Puerto Rico and any territory or possession of the United States. The Philippines are not a territory or possession of the United States.*

24. How may Form 1099's be electronically filed through e-tides? What is the procedure?

*There is a Multi-Import feature in e-TIDES that allows you to submit multiple return or payment types by uploading a single file. The uploaded file must be a Comma Delimited File (.csv) and only contain records for the type of import selected with the exception of the REV-1667 (Transmittal) Annual Withholding Reconciliation Statement, W-2/1099-R wage/distribution detail. You may also use EFW2 format for the REV-1667 (Transmittal) Annual Withholding Reconciliation Statement, W-2/1099-R wage/distribution detail.*

*More information can be found under the Instructions link in e-TIDES, under the Multi-Import section, for electronically filing of the W-2/1099-R, REV-1667, and 1099-Misc.*

25. If a taxpayer who is under age 59 ½ takes a distribution from a deferred compensation retirement account that has been previously taxed to PA, is the distribution subject to additional tax?

*Additional facts are necessary to provide an accurate answer. The type of deferred compensation plan and the method of reporting the payments at the end of the tax year along with any payment codes are needed to determine if any part of the distributions are taxable to PA.*

*(Additional info following meeting)*

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*If the taxpayer is paid distributions from a deferred compensation plan that can be determined to be a PA eligible retirement plan, the payments received are reported at yearend on a federal Form W-2, and the taxpayer meets the age and years of service requirements of the plan, the distributions would not be taxable income to the taxpayer.*

*If the distributions payments are recorded on federal Form 1099-R and the distribution is listed as a Code 1 distribution, the department would require the use of the Cost Recovery Method to determine if any of the distributions received prior to age 59 ½ are taxable.*

*If the payments are from a nonqualified deferred compensation plan, the payments should not have been taxable to PA when contributed to the plan for contributions made after Dec. 31, 2004 as a result of Act 40 of 2005. Distributions from nonqualified plans are taxable for any contributions made after Dec. 31, 2004 or for any contributions where amended returns were filed for tax years 2003 and 2004 to remove the contributions from PA-taxable income. However, if an employer continued to withhold on contributions to a nonqualified deferred compensation plan or contributions were made prior to Jan. 1, 2005 and were included in PA compensation, the department would permit the use of the cost recovery method on those contributions to determine what is taxable.*

26. How should an S-Corporation report an installment sale on the PA-20S when the assets and goodwill were sold and payments will be received over a period such as 10 years?

*If the S-Corporation is an accrual basis taxpayer, the entity reports the sale and recognizes all gain in the year of sale. The installment sale method of accounting is not available to accrual basis taxpayers.*

*Generally, if the S-Corporation uses the cash basis method of accounting, the entity reports the sale of any tangible personal property or real property and recognizes gain according to the installment sale method of accounting. The entity reports the sale of intangible property using the cost recovery method of accounting, provided the debt obligation is not assignable. If the debt obligation is assignable, the S-Corporation must report all gain in the year of the sale.*

27. Does PA require a form similar to Federal Form 3115 to perform a “catch-up” on depreciation?

*There is no similar form. Section 401 (3)1.(r) referenced in Corporation Tax Bulletin 2011-01 provides for the recovery of bonus depreciation of qualified property that was claimed and allowable under section 168(k) of the IRC. To recover bonus depreciation, form Rev-799 CT Schedules C-3 and C-4 must be completed and included with the Corporation Tax Form RCT-101. Schedule C-3 is used to calculate the add-back and recovery and Schedule C-4 when assets are sold or in the final year of depreciation where full recovery is allowed.*

*If there has been a change in accounting method to “catch-up” on depreciation, then the partnership/S-Corporation/LLC should answer “Yes” to Question #10 in Part VII of the PA-20S/PA-65, PA S Corporation/Partnership Information Return, and attach a copy of the Form 3115 as instructed.*

10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115 ..... 10

28. Does PA have a solar-credit program?

*No PA does not have a state tax credit related to solar energy.*

29. Does PA allow a change of entities without dissolution? For example, can an S-Corporation convert to an LLC without dissolution?

*The Associations Code governs the organization and dissolution of entities. The Department of Revenue has no authority with regard to the administration of this law. Questions regarding the filing of organizational documents should be directed to the Corporation Bureau of the Department of State or a private attorney.*

30. If a taxpayer receives a Form 1099-S for an amount paid by a utility company for easement rights, how should the amount be reported on the state tax return?

*Although some easement rights are taxable income on PA Schedule E as rents, transactions reported on federal Form 1099-S indicate that a sale of the property occurred. In such cases where there is a change in ownership, the transaction is reported on PA Schedule D and a pro-rata basis of the land would need to be determined from the original cost of the taxpayer's property. The net gain would then be taxable if no other losses were available to offset the gain.*

31. Does PA DOR review pdf return attachments such as a gambling logs, military orders, RK-1s (particularly in the case where there is a resident credit) or Form 1099-R's with PA withholding before issuing a notice? Is it better to fax documents using the DEX-93 than sending a pdf attachment?

*Documents that are submitted as .pdf attachments with an electronically filed return, should be reviewed prior to a notice being issued requesting copies of those documents. If there are circumstances where a request has been made and the documents were attached, please provide the specifics on the taxpayers so that we can further review the account.*

32. How should Airbnb rentals be reported by a taxpayer?

*The income should be reported as rental income unless significant services are provided by the taxpayer. When significant services are provided, the income is reported as business income.*

33. What forms should be filed when a single member LLC business closes?

*If the LLC is classified as a corporation – file a final RCT-101 and complete section C on page 3. Also include a Schedule of Disposition of Assets, REV-861 and include with the RCT-101. If there is no RCT-101 filing requirement due to the phase out of CS/FF tax for TYB after 1/1/16, a letter should be sent to the Department of Revenue, Bureau of Compliance requesting to close the entity.*

*A limited liability company that elects to file as an S corporation with the IRS must file a final PA-20S/PA-65 Information Return.*

*A single-member limited liability company owned by an individual or limited liability company jointly owned by husband and wife files final PA-40 Schedule C with the PA-40 Individual Income Tax Return. A single-member limited liability company owned by an entity reports their income (loss) on the parent return. In addition, Limited Liability Companies are required to file final Sales Tax Returns, Employer Tax Returns, and any other tax returns that would be required of any other entity conducting the same business activity.*

34. How can taxpayers verify by phone that PA estimates were made?

*Estimated tax payments for personal income tax can be verified by calling the department's 24 hour toll free line at 1-888-PATAXES.*

35. How may tax practitioners utilize e-tides to view client PA estimated tax payment?

*A tax practitioner may use the "View Filing History" option in e-TIDES or request an electronic statement of account (e-SOA).*

*The 'View Filing History' function allows users to view transactions filed through e-TIDES. This function also allows the user to view the status of each transaction. Follow the instructions below to view your e-TIDES filing history:*

- 1. From the Left Navigation Menu, select 'View Filing History'.*
- 2. Then select the appropriate tax type from the drop-down box.*
- 3. Click on the Next button to go to the 'Filing History' selection screen.*
- 4. On the 'Filing History' selection screen, select the appropriate enterprise from the drop-down box.*
- 5. Click on the Continue button to go to the Summary screen.*

*Note: The information under the e-TIDES filing history only displays tax returns and ACH debit payments.*

*You can also request an e-SOA for the client. The electronic statement of account will provide a breakdown of the self-reported tax liabilities with subsequent changes made by the department to the reported tax and the application of all payment types (e.g. ACH Credit and credit/debit card) and restricted credits to tax period liabilities. Once the e-SOA (.PDF) is delivered to Document Center, you can download or print for your records*

36. When will PA allow direct debits of extension and estimated tax payments through third party tax software?

*The Department already allows direct debits of extension and estimated payments through the Fed/State e-file program. If the options are not available, it is likely because the software being used does not support them.*

37. Is cancellation of debt from a bankruptcy (Form 1099-C) taxable on the Pennsylvania PA-40?

*Insufficient information was provided to determine if the income is taxable for PA PIT purposes. Taxability of the income is based upon each taxpayer's facts and circumstances and whether or not the taxpayer is solvent after the bankruptcy case is resolved. If the person submitting the question wishes to provide the specific facts for the taxpayer receiving the 1099-C, the department would be happy to provide an answer on those facts.*

*(Additional info following meeting from Meggan)*

*Insolvent individuals not filing for bankruptcy recognize cancellation of debt as income. The reportable amount is the lesser of:*

*\* The amount of indebtedness forgiven or discharged, or*

*\* The excess over the taxpayer's net worth as computed using generally accepted accounting principles (GAAP) immediately after the cancellation.*

*If an insolvent individual is not rendered solvent by the cancellation of debt, no income is recognized.*

*Solvent individuals would report the amount of indebtedness forgiven or discharged as income.*

*Basis Adjustment. The basis of an insolvent debtor's property must be reduced but not below its fair market value. Basis reductions for amounts cancelled shall be allocated in any manner that has the effect of reducing the difference between the fair market value and the adjusted basis of the properties.*

*Individuals filing for Bankruptcy. Unless the case is dismissed, an individual bankruptcy filed under Chapter 7, 11, or 12 of the Bankruptcy Act leads to the creation of a bankruptcy estate and no income shall be considered to have been realized by reason of discharge of indebtedness under bankruptcy laws.*

*When is it taxable? Income from cancellation of debt is taxable in Pennsylvania in only two circumstances:*

- \* Under Generally Accepted Accounting Principles, the debt forgiven was considered a liability;*
- \* Where the debt forgiven constitutes a quid pro quo or incentive that would be taxable under Pennsylvania personal income tax law if it had been paid to the debtor in cash or in property.*

*Report taxable debt forgiveness in the class of income for which the debt was canceled. For example:*

*\* If the debt forgiveness relates to rent, royalty, patent, or copyright income, it is reported in that class.*

*\* If the debt forgiveness relates to an employee/employer relationship, it is reported as compensation.*

*\* If the debt forgiveness relates to the sale, discontinuation, or abandonment of a business or segment thereof, it is reported as gain on the sale of property.*

*Debt forgiveness was related to business, profession, or farm income:*

*In the past, if the debt forgiveness was related to business, profession, or farm income, then it was reported in that class.*

*Effective Jan. 1, 2001, individuals may elect to:*

- \* Report the income as net income from the operation of a business, profession, or farm; or*
- \* Exclude the income, provided that:*

*a. The total adjusted basis of such property exceeds the amount by which the debt was forgiven or discharged; and*

*b. The taxpayer consents to have a corresponding reduction made to the basis of such property; and*  
*c. The amounts were not forgiven or discharged in connection with the sale, discontinuation, or abandonment of the business or a segment thereof.*

38. If an entity registers through the Department of State and also completed a PA-100, must they contact the Tax Registration Office (TRO)?

***Scenario 1 (EIN provided to DOR and DOS)***

- *If a PA-100 was **previously** filed and the EIN is matched, the records will be merged and there is no need to contact TRO*
- *If a PA-100 is filed **AFTER** we receive the record from Department of State and the EIN is matched, the records will be merged and **there is no need to contact TRO***

***Scenario 2 (EIN is NOT provided to DOS)***

- *The taxpayer registers through Department of State and does not include an EIN in the Docketing Statement*
- *That record will be sent to Revenue, but not processed into our taxing system. (This rule was created to discontinue the creation of duplicate business partners)*
- *If a PA-100 was **previously filed** and the EIN is present, the taxpayer can register for Corp Taxes in two ways:*
  1. *File a Corporate Tax Return using the EIN that was used with the PA-100.*
  2. *E-mail the TRO at [RA-RVBPCREATION@pa.gov](mailto:RA-RVBPCREATION@pa.gov) and request a BP number.*
- *If a PA-100 is filed **after** we create the record and the EIN is matched, the records will be merged and there is no further need to contact TRO*

***Key concepts:***

- *DOR's key identifier is an EIN. ANY time an EIN is not provided, there is a good chance of errors in processing a form.*
- *EIN's should be provided on ALL correspondence sent to the DOR, including white mail, checks, returns/reports and e-mails.*

39. How will PA identify collection calls so that a client does not believe it is a scam?

*Please see the response to questions #16.*

40. What are the filing requirements for Master Limited Partnerships Agreements operating oil and gas leases?

*Master Limited Partnerships have the same filing requirements as any other partnership. If the partnership has gross PA-source income during the year, or has a PA resident individual, estate or trust as a partner on the last day of the tax year, the partnerships must file a PA-20S/PA-65, PA S Corporation/Partnership Information Return.*

41. What is the procedure to file an e-file rejected PA return, particularly with fraud on the rise?

*Rejected e-file returns can be resubmitted as a Fed/State e-file return if it is submitted as a State Only return.*

42. What electronic correspondence methods are available to tax practitioners for use in resolving notices received by taxpayers?

*If unable to attach the documentation to the electronically filed return, it may be submitted by: Fax: 717-772-4193 E-mail: [ra-bitpitelfcorfaxes@pa.gov](mailto:ra-bitpitelfcorfaxes@pa.gov)*

*If the department requested the supporting documentation, please submit the information to: Fax: 717-783-5823 Email: [ra-bitpitholdcorfaxe@pa.gov](mailto:ra-bitpitholdcorfaxe@pa.gov)*

*The department's online customer service center may also be used to securely send information via e-mail to the Department. The customer service center can be accessed by clicking on the "Email Us Your Tax Question" link on the department's homepage.*

43. In light of PA DOR's increased collection programs that have significantly increased the wait time in the telephone queue when contacting the Department, are there any plans to for a dedicated practitioner telephone hotline?

*At this point, there is no plan for a dedicated practitioner telephone hotline. However, the department's online customer service center has an option (dropdown) for "tax practitioners". The customer service center can be accessed by clicking on the "Email Us Your Tax Question" link on the department's homepage.*

**RESOURCE ACCOUNTS FOR TAXPAYERS AND PRACTITIONERS  
TO SUBMIT CORRESPONDENCE**

**PTBO:**        [RA-PTBO@pa.gov](mailto:RA-PTBO@pa.gov)

**EPAD:**        [RA-EPADDiscFax@pa.gov](mailto:RA-EPADDiscFax@pa.gov)

[RA-EPADVCIFax@pa.gov](mailto:RA-EPADVCIFax@pa.gov)

**CORP TAX:**

Notice of Adjustment: [RA-PANOTICEOFADJUSTM@pa.gov](mailto:RA-PANOTICEOFADJUSTM@pa.gov)

Assignment of Tax Credit: [RA-RVASSIGNTAXACCT@pa.gov](mailto:RA-RVASSIGNTAXACCT@pa.gov)

Questions related to PURTA: [ra-purta@pa.gov](mailto:ra-purta@pa.gov)

See the Rev-1200 booklet (election not to be taxed as an S Corp): [ra-btftregisfax@pa.gov](mailto:ra-btftregisfax@pa.gov).

Refund Requests: [RA-RVCTREFUNDREQUEST@pa.gov](mailto:RA-RVCTREFUNDREQUEST@pa.gov)

**BIT:**        [ra-bitpitelfcorfaxes@pa.gov](mailto:ra-bitpitelfcorfaxes@pa.gov)

[ra-bitpitholdcorfaxe@pa.gov](mailto:ra-bitpitholdcorfaxe@pa.gov)