

INSTRUCTIONS FOR RCT-113 RETURN**Instructions for RCT-113 - Gross Receipts Tax -- Transportation (Other than Motor Vehicles)****Imposition, Base and Rate**

This tax is imposed under the Act of March 4, 1971, P.L. 6 (No. 2), as amended. The utilities gross receipts tax is imposed on transportation companies that do business in Pennsylvania.

The utilities gross receipts is levied at the rate of 50 mills on each dollar of gross receipts. Gross receipts include gross receipts received from transportation of passengers, baggage, freight, or oil wholly within Pennsylvania. There are no statutory exemptions for transportation companies, but the Dauphin County Court has held that the transportation of U.S. mail is exempt.

PURTA Surcharge

The tax rate for Slack Water Navigation Companies is adjusted for the Public Utility Realty Tax Act (PURTA) Surcharge (see 35 Pa.B. 5331).

Reports and Due Dates

This report is due on or before March 15 for the twelve months ended December 31 of the immediately preceding year. The time for filing the annual report may be extended **up to a maximum of 60 days upon request**. A penalty for late filing will be imposed based on the amount of settled tax: 10% of the first \$1,000, 5% of the next \$4,000, and 1% on excess of \$5,000. Penalty for late filing, where appropriate, will be assessed at the time of settlement. Mail this form with remittance payable to the Pennsylvania Department of Revenue to the following address: PA DEPARTMENT OF REVENUE, PO BOX 280407, HARRISBURG, PA 17128-0407.

Included in Annual Report Package

RCT-113 Gross Receipts Tax Return - Transportation
 RCT-113-I Instructions for RCT-113 return
 Estimated Payment Coupon (REV-422)
 Extension to File Coupon (REV-424)

Amended Report

If this box is checked, an amended report is being filed to amend the previously reported information (i.e., to add, delete or adjust this information).

An amended report, which is received prior to settlement of the original report, generally will be considered by the Department of Revenue in making the settlement. Also, the Department may resettle the original report based on verification of information contained in an amended report. The Department may not resettle a report beyond a three year period beginning on the date of the original settlement.

An amended report should only be filed if an original report was filed previously for the same period. All changes must be fully documented.

When filing the amended report, Column A on the first page should reflect the amended amount of tax.

ANNUAL PAYMENTS ***IMPORTANT***AVOID PENALTY FOR FAILURE TO REMIT ELECTRONIC PAYMENTS (EFT) – register today on e-TIDES.**

Page 1 of the return provides an area to record the Tax Liability (Column A) Estimated Payments and Credits on deposit, (Column B) Restricted Credits, (Column C) and any balance due or overpayment of tax (Remittance Column) from the tax report. Payment must be postmarked no later than the due date. **NO** extension of time for payment is permitted. All late payments and untimely transfers will be subject to interest charges. Make remittance payable to the PA Department of Revenue and mail the report to the address shown on the tax report by using the envelope **(E-140)** provided in this package.

Payments of \$20,000 or more must be remitted by Electronic Funds Transfer (EFT). For more information and to register for EFT, log on to **www.etides.state.pa.us**. If you do not have Internet capability, the EFT Authorization Agreement **(REV-331A)** can be mailed or faxed to you by calling 1-800-362-2050.

Overpayment Instructions

After completing the annual payment section on Page 1 of form **RCT-113**, if an overpayment exists (the remittance column is less than zero), you must instruct the Department of Revenue as to how you want this overpayment to be transferred and/or refunded. You provide these instructions to the Department of Revenue by selecting only one of the options available in the "Overpayment Instructions" area of Page 1. **(YOU MUST SELECT ONE OF THESE OPTIONS if you have an overall overpayment of tax for the year being reported).**

Taxpayers have three options for handling overpayments of tax in the current tax period. Check the block on Page 1, "Overpayment Instructions", which directs the Department to handle the overpayment for the current tax period as desired. **TAXPAYERS MUST SELECT ONE OF THE OPTIONS LISTED BELOW:**

- A. Any overpayment in the current tax period is transferred automatically to offset other underpaid taxes in the current tax period and the remaining portion of the credit is applied to the next tax period for **Estimated Tax purposes**.
- B. The amount of the overpayment to be transferred to the next tax period for **Estimated Tax purposes must be entered**. Any overpayment in the current tax period is transferred automatically to offset other underpaid taxes in the current year. Secondly, the amount of the overpayment to be applied to the next year will be transferred automatically. Finally, the remaining portion of the overpayment will be refunded.
- C. Any overpayment in the current tax period is transferred to offset automatically other underpaid taxes in the current tax period and the remaining portion of the overpayment will be **refunded**.

Estimated Payment – IMPORTANT CHANGES: GO ONLINE TO REGISTER FOR ELECTRONIC FUNDS TRANSFER AND E-PAYMENT OPTIONS

All accounts are expected to remit estimated prepayments toward a final liability which a corporation estimates due for the taxable year. The prepayment for Gross Receipts Tax is due on March 15 of the reported year. Tax remaining due at the close of the taxable year must be paid on March 15th of the following year, without regard to extension of time to file the return. Should a corporation realize that the estimated tax is underpaid, additional payments should be submitted to minimize the underpayment penalty. The underpayment is measured against 90% of the tax reported due for the taxable year. However, if the final settled tax increases the self-reported tax by 10% or more, the underpayment will be measured against the settled tax. The period of underpayment is from the due date of the installment to either the date(s) the underpayment is paid, or the Safe Harbor is satisfied.

A corporation may avoid the imposition of interest if it timely pays the estimated tax at an amount equal to the liability in the second prior taxable year (Safe Harbor). This amount must be adjusted to reflect the estimated tax year's tax rate and law and must reflect the settled liability if it exceeds the self reported liability by 10% or more. Where the second prior year is a short period, the Safe Harbor is annualized. Second year corporations may use the immediate prior year (annualized if necessary) as the base year for the Safe Harbor.

Mail the Estimated Payment Coupon separately from all other forms in the enclosed return envelope (E-203).

Extension Request (Maximum 60 days permitted upon request.) GO ONLINE TO E-TIDES FOR EXTENSION REQUESTS AND PAYMENT OPTIONS

When an extension of time to file the annual report is desired, the Annual Extension Request Coupon **must** be filed by the original date in lieu of the annual report. There is no extension for payment of taxes. For this reason, the Annual Extension request must be used to make payment of taxes owed for the taxable year for which the extension is requested. Taxpayers making a payment with an extension request through Electronic Funds Transfer (EFT) are not required to submit the extension coupon.

Mail the Extension Coupon separately from all other forms in the enclosed return envelope (E-203).

Refund/Transfer Request Coupon has been eliminated.

Refunds: Requests for refund of overpayments from **prior** periods or refunds of estimated tax payments in advance of filing the annual tax report must be submitted in writing to PA DEPARTMENT OF REVENUE, ATTN: ACCOUNTING DIVISION, PO BOX 280701, HARRISBURG, PA 17128-0701.

Transfers: Requests to transfer overpayments to or from tax periods prior to that covered by the current annual report should be made in writing and sent to PA DEPARTMENT OF REVENUE, ATTN: ACCOUNTING DIVISION, PO BOX 280701, HARRISBURG, PA 17128-0701.

NOTE: DO NOT DUPLICATE REQUESTS FOR REFUND AND TRANSFER ON RCT-113 returns and in letter to the Accounting Division. **Use the front page of RCT-113 for Refund and Transfers in the current tax period. Send a letter for Refund and Transfers in prior tax periods.**



**ESTIMATED PAYMENTS AND EXTENSIONS TO FILE THE RCT-113
CAN BE FILED ONLINE AT WWW.ETIDES.STATE.PA.US**

If you have any questions, please contact the Specialty Tax Unit at (717) 783-6031, option 3.

Important Phone Numbers, FAX Numbers and Web sites

- To confirm payments on account, please call the **Interactive Voice Response System at 1-888-728-2937 (1-888-PA-TAXES)**.
- Questions regarding payments or refunds, please contact the **Corporate Accounting Division at 717-705-6225**.
- For General questions, **please call Taxpayer Service & Information Center at 717-787-1064**.
- Questions regarding the EFT Program and payments, **please call 717-783-6277**.
- Address changes should be **FAXED to 717-783-5432**. Credit transfers should be **FAXED to 717-705-6227**.
- Questions regarding tax settlement or filing requirements, please contact the **Specialty Tax Unit at 717-783-6031, option 3**.
- **Petition of a Settlement** can be done online at **www.boardofappeals.state.pa.us**
- Access to online Customer Service Center at **www.revenue.state.pa.us**