

**Annual Report Checklist**

Check to make sure you received each of the following, to file your annual report properly and completely

- RCT-113, Gross Receipts Tax Report – Other
- RCT-113-I, Instructions for RCT-113
- REV-422, Estimated Payment Coupon – Transportation Business
- REV-424, Extension to File Coupon – Transportation Business

**New For 2009**

This report has been re-named "GROSS RECEIPTS TAX – OTHER". The reason for the name change is due to the fact that this report will not only cover "Gross Receipts for Transportation Business (Other than Motor Vehicle)" on Page 2 but also "Managed Care Organizations (MCO)" on Page 3.

This new gross receipts tax is being imposed for tax years beginning after December 31, 2008. Gross receipts received after 09/30/2009 will be taxable.

**Imposition, Base and Rate**

Gross receipts tax is imposed on transportation companies that do business in Pennsylvania at the rate of 50 mills on each dollar of gross receipts. The tax applies to gross receipts received for transportation of passengers, baggage, freight and oil wholly within Pennsylvania. No exemptions from the tax exist for transportation companies, however the transportation of U.S. mail is tax-exempt.

For more information, see Section 1101 of the Tax Reform Code of 1971 (72 P.S. § 8101).

The tax rate for slack water navigation companies is adjusted for the Public Utility Realty Tax Act (PURTA) Surcharge. For information on the PURTA surcharge, see Pennsylvania Bulletin (38 Pa. B. 5401).

**Filing Guidelines**

Page 2, Column A, Total Gross Receipts, must include all receipts reported on the company's federal tax return, and the company completing this report must submit along with it a copy of the company's appropriate federal tax return.

**Amended Report**

Check this box if you are filing an amended report to add, delete or adjust information. Provide documentation to support all changes being made. An amended report should only be filed if an original report was filed previously for the same period.

The department may adjust the tax originally reported based on information from the amended report. The department will not make a tax adjustment three years beyond the receipt date of the original report unless the taxpayer consents to extending the assessment period.

When filing an amended report, record the amended tax liability on Page 1, Column A.

**Report Due Date, Payments and Mailing Addresses**

This report is due on or before March 15 for the immediately preceding year ended Dec. 31. If March 15 falls on a Saturday, Sunday or holiday, the report is due the next business day. A penalty for late filing will be imposed as follows and assessed at the time of filing: 10 percent of the first \$1,000 of tax liability, 5 percent of the next \$4,000 of tax liability and 1 percent on any tax liability in excess of \$5,000.

The estimated transportation tax payment for 2010 is due in total by March 15, 2010. All late payments and untimely transfers will be subject to interest charges.

Payments of \$20,000 or more must be remitted by electronic funds transfer (EFT). For more information and to register for EFT, visit [www.etides.state.pa.us](http://www.etides.state.pa.us). Payments under \$20,000 may be remitted by mail, made payable to the PA Department of Revenue.

Mail RCT-113 – with remittance, if applicable – to the following address, using the envelope provided (E-140):

PA DEPARTMENT OF REVENUE  
PO BOX 280407  
HARRISBURG, PA 17128-0407

**Due Date Extension Request**

To request a due date extension of up to 60 days to file the annual report (transportation only), you must file an extension request coupon by the original report due date. However, an extension of time to file does not extend the deadline for payment of tax, and an extension request must be accompanied by payment of taxes owed for the taxable year for which the extension is requested. Mail the extension coupon separately from all other forms, using the enclosed return envelope (E-203).

Taxpayers using electronic funds transfer (EFT) to make payment with an extension request are not required to submit the extension coupon.

### **Overpayment Instructions**

If the remittance column is less than zero on Page 1 of your completed RCT-113, an overpayment exists, and you should instruct the department how to transfer and/or refund the overpayment. Select only one option in the "Overpayment Instructions" area of Page 1. If no option is selected, any overpayment will automatically be credited to the next tax period.

- A. Overpayment is transferred automatically to offset other underpaid taxes in the current tax period, and any remaining credit is then applied to the next tax period for estimated tax purposes.
- B. Prior to issuing a refund, the department will apply overpayment to unpaid tax in the current tax period. The department may also offset other unpaid liabilities or commonwealth obligations for the account.

### **Estimated Payment Instructions**

All accounts are expected to remit estimated prepayments toward the final liability a corporation estimates due for the taxable year. Prepayment for gross receipts tax is due 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.

Should a corporation realize estimated tax is underpaid, additional payments should be submitted to minimize underpayment penalty. Underpayment is measured against 90 percent of the tax reported due for the taxable year. However, if the final total tax increases the self-reported tax by 10 percent or more, the underpayment will be measured against 90 percent of the final total tax. The period of underpayment is measured from the due date of the installment to the date the underpayment is paid or the date the safe harbor is satisfied.

A corporation may avoid interest charges by timely paying estimated tax equal to the liability in the second-prior taxable year (safe harbor). This amount must be adjusted to reflect the tax rate and law for the estimated tax year and must reflect the total liability if it exceeds the self-reported liability by 10 percent 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, using the enclosed return envelope (E-203).

### **Refund/Transfer Request**

Use Page 1 of RCT-113 to request refunds or transfers for the current tax period.

Requests for refunds 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 the following address:

PA DEPARTMENT OF REVENUE  
PO BOX 280701  
HARRISBURG, PA 17128-0701

Requests to transfer overpayments to or from tax periods prior to that covered by the current annual report should be made in writing to the same address (immediately above).

Please do not duplicate requests for refund and/or transfer by submitting both RCT-113 and written correspondence.

### **CONTACT INFORMATION**

- Visit the e-Services center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us) to learn about electronic filing options and for the current list of software vendors approved to file federal and state corporate reports simultaneously and electronically.
- To make EFT payments and file extensions electronically and free of charge, visit e-TIDES at [www.etides.state.pa.us](http://www.etides.state.pa.us).
- With general business tax questions, call 717-787-1064.
- To confirm account payments, call 1-888-PATAXES.
- With questions regarding payments or refunds, call the Accounting Division at 717-705-6225.
- For information and assistance with electronic payment and filing options, call 717-783-6277.
- Requests for transfer of credit may be faxed to the Accounting Division at 717-705-6227.
- With questions regarding tax settlements, assessments or filing requirements, call the Specialty Tax Unit at 717-783-6031.



**ESTIMATED PAYMENTS AND EXTENSIONS TO FILE THE RCT-113 CAN NOW BE FILED ONLINE AT [WWW.ETIDES.STATE.PA.US](http://WWW.ETIDES.STATE.PA.US)**