DOR Response to COVID-19

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Disclaimer: All information during the webinar is current as of the broadcast date of March 31 at 10:00 a.m. The situation is rapidly changing and the information shared in the webinar recording is subject to change.

How to Stay Informed and Contact DOR During the COVID-19 Outbreak

• DOR is posting updates on the department’s COVID-19 Information page on www.revenue.pa.gov.

• Due to DOR offices and the customer service call center being closed, taxpayers and tax professionals can visit the department’s Online Customer Service Center, available at https://revenue-pa.custhelp.com/, to electronically submit a question to a department representative.

• Updates will also be posted on the department's Facebook, Twitter and LinkedIn pages.

• Reminder: All information is subject to change due to the rapidly changing environment created by the COVID-19 outbreak.

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Overview of Steps Taken To Date

• Personal Income Tax Return Filing Deadline Extended
• Waiver of Penalties on Accelerated Sales Tax Prepayments
• Assessments and Notices
• Information on Tax Appeals
• Inheritance Tax Returns
• IFTA/MCRT Requirements Temporarily Waived
• Property Tax/Rent Rebate Program Application Deadline Extended
• Extension of Tobacco Product Dealer Licenses
• Extension for Business Tax Licenses and Certifications

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Personal Income Tax Return Filing Deadline Extended

• The deadline to file 2019 Pennsylvania personal income tax returns has been extended to July 15, 2020.

• Penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020 will be waived.

• This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020.

• DOR is processing electronically filed tax returns and payments as its offices are closed. The majority of refunds are being processed as usual.

• The department is recommending that all PA personal income tax returns be filed electronically. Paper returns and payments submitted during the office closure will be delayed and may not be processed until we reopen.

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Waiver of Penalties on Accelerated Sales Tax Prepayments

• Penalties for businesses that were required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20, have been waived.

• The department is waiving the AST prepayment requirement for April sales tax payments and is asking businesses to remit the sales tax collected in March using e-TIDES.

• A schedule of return and prepayment due dates can be found by searching REV-819 on www.revenue.pa.gov.

Information on Assessments and Notices

• If a notice or assessment is received from the department that requires a response by a specific date, the deadline to respond is suspended temporarily.

• That temporary suspension will be lifted once the department’s offices reopen.

• Further guidance will be posted on the department’s website as it becomes available.

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Information on Tax Appeals

• In certain cases, additional time will be granted to appeal a tax assessment or file a petition for a tax refund with the Board of Appeals.

• A petition will be accepted as “timely filed” if it is filed by the later of the following dates:
  • 30 days after the reopening of the Board of Appeals offices; or
  • The original appeal deadline.

• If the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable.

• Submissions of requested documentation will be accepted if received within 30 days after the Board of Appeals offices reopen.

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Inheritance Tax Returns

• Due to commonwealth and county office building closures, taxpayers have been unable to meet their Inheritance Tax filing and payment obligations.

• County Register of Wills offices have been asked to implement the following procedure when their operations resume:
  • If a taxpayer is filing a return or making a payment and indicates that either was due during the timeframe that offices were closed, place a date received as of March 12, 2020, on the return and the receipt.

• Penalties for payments received while these offices are closed will be waived.

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IFTA/MCRT Requirements Temporarily Waived

• Certain International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) requirements are temporarily waived for all commercial carriers and vehicles traveling into or within Pennsylvania.
• This waiver applies to decals, temporary permits and trip permits.
• The temporary waiver remains in effect from March 19, 2020 until it is determined by Gov. Wolf that the emergency no longer exists, or for 30 days, whichever occurs later.

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Property Tax/Rent Rebate Program Application Deadline Extended

• The deadline to apply for rebates on rent and property taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020.
• The deadline was extended early this year to allow people to stay at home and avoid unnecessary travel if they needed in-person help with the filing of their application.
• Distribution of rebates will begin no earlier than July 1.

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Extension of Tobacco Product Dealer Licenses

- Processing of new tobacco licenses and remaining renewals of licenses for the 2020/2021 licensing term will be delayed.
- All tobacco products dealer licenses that were set to expire February 29, 2020, have been extended until further notice.
- Cigarette and other tobacco product purchases may be made using a 2019/2020 license until further notice.

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Extensions for Business Tax Licenses & Certifications

- The Department of Revenue is extending all business tax licenses and certifications that are set to expire until further communication is received from the department.
- This extension applies to:
  - Sales, Use and Hotel Occupancy tax licenses
  - Public Transportation Assistance (PTA) Fund taxes and fees
  - Small Games of Chance Manufacturer Certificates
  - Sales Tax Exemption Certificates

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Questions?

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PICPA COVID-19 Webinar Series

*Beginsthis Week*

**COVID-19: Federal, State, and Local Tax Implications**

*Updates and analysis of Pennsylvania, key municipalities, and federal tax issues, including filing deadlines, CARES act, and other important developments*

Thursday, April 2
10:30 a.m.-12:10 p.m.
CPE Credits: 2-Tax

**COVID-19: Pandemic Impact on Audits**

*How the economic outlook, impact on businesses of all sizes, and uncertainty impact the work of auditors, including key disclosures and considerations, and remote audits*

Friday, April 3
10:30 a.m.-12:10 p.m.
CPE Credits: 2-A&A
PICPA COVID-19 Webinar Series

Additional webinars this series include:

• Overcoming Challenges Facing the Not-for-Profit Sector
• Advising Clients in Volatile Times
• Employer’s Guide to Families First and CARES Act
• Business Continuity, Forecasting, and Budgets

For resources and updates, visit www.picpa.org/coronavirus.