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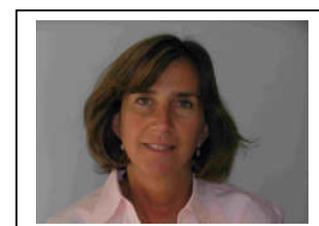
PA-NATP NEWS



Volume 24, Issue 1

Spring 2012

President's Message



Dear PA-NATP Members,

Congratulations, you made it through tax season! I hope you have had the opportunity to take a little time off since the season ended.

This is going to be a very busy year for the Chapter. This year is the 25th anniversary of the Pennsylvania Chapter. We will be celebrating this milestone throughout the year but it will be highlighted at the Annual Meeting & Seminar October 22 & 23 in Mechanicsburg, PA.

On our website, www.panatptax.com, you can find information regarding the upcoming seminars, ways to contact the Board members, IRS updates and many other important items. This year all preparers are required to obtain continuing education credits. Your Chapter offers numerous opportunities for you to obtain your credits economically. Please support your Chapter by attending the classes and/or helping on a committee.

We will be holding the **Registered Tax Preparer Review Class** on **June 21, 2012** in Cranberry, PA for those of you who will take the RTP Exam. This is a great way to prepare for the exam. You must register through NATP.

The **West Seminar** will be September 20, 2012 at the Regional Learning Alliance in Cranberry, PA again this year. The topics are on the website and in the newsletter.

The **East Seminar** will be November 13, 2012 at the Woodlands Conference Center in Wilkes-Barre, PA. The topics of this seminar are on the website and in the newsletter.

The **Annual Meeting & Seminar** will be October 22 & 23, 2012 in Mechanicsburg, PA. Please check the website and the newsletter for the agenda.

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President's Message

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The NATP Annual Conference is in Baltimore, MD this year. The Chapter would love to have a large number of our members at the conference. We will be having a social gathering during the week at Annual conference. There will be a brief get together Sunday night at 5:30 pm to meet all the PA members and let everyone know the details of the social. This is a great opportunity to attend good education so close to home.

Again this year, the instructor certification class will be offered after Annual Conference in Baltimore, MD. Currently, our Chapter has 7 certified teachers. As the need for continuing education grows we will need additional certified teachers. If you are interested in becoming a certified teacher please see the article in this newsletter that contains additional details.

Your Board works very hard to promote and advance our profession in Pennsylvania. Please thank a Board member for all the work they do for you. Have a wonderful summer and I hope to see you at National Conference and one or more of our upcoming seminars.

Sincerely,

Justina Tushak, CPA EA

President, PA NATP

You're Invited to a Birthday Party

This year marks the 25th anniversary of the chartering of the Pennsylvania Chapter of NATP. To celebrate this special occasion an expanded 2-day State Conference is being planned. One of the exciting activities offered will be a tour of the State Capitol Building in Harrisburg. If you have never visited the seat of our state government, you probably aren't aware that Pennsylvania has one of, if not the most magnificent capitols in the country. And if you have toured the capitol before, I'm sure you will agree it's worth another look. The remainder of the conference will be packed with quality education sessions that will include an update on PA Personal Income Tax changes for 2012.

Come help celebrate PA-NATP's 25th birthday by attending this year's State Conference on October 22nd & 23rd at the Park Inn by Radisson in Mechanicsburg, same site as the past few years. Complete details will appear in a future issue of PA-NATP News and be posted on our website.

Attention PA Members *Attending the National Conference in Baltimore*

The PA Chapter plans to hold a social gathering for all PA members attending the National Conference. A brief "get acquainted" meeting will be held at 5:30 on Sunday, July 8 where details about the social event will be provided. PA members should check the communication board in the registration area for the location of the "get acquainted" meeting. We are looking forward to seeing you all in Baltimore.

2012 Calendar of Events

PA Chapter events in bold type, National events in italics.

June 21	Registered Tax Return Preparer Exam Review Course Regional Learning Alliance, Cranberry
<i>June 25</i>	<i>Registered Tax Return Preparer Exam Review Course Park Inn by Radisson, Mechanicsburg</i>
<i>July 9 – 13</i>	<i>NATP National Conference Baltimore Marriott Waterfront, Baltimore</i>
September 20th	West Working Together Conference Regional Learning Alliance, Cranberry
September 20th September 21st	Board of Directors Meeting West Seminar Regional Learning Alliance, Cranberry
October 22 & 23	Annual Conference & Meeting – 25th Anniversary Park Inn by Radisson, Mechanicsburg
<i>November 5</i>	<i>Registered Tax Return Preparer Exam Review Course Doubletree Monroeville Convention Center, Monroeville</i>
<i>November 6 November 7</i>	<i>Essential 1040 Workshop Beyond the 1040 Workshop Doubletree Monroeville Convention Center, Monroeville</i>
<i>November 7 November 8</i>	<i>Essential 1040 Workshop Beyond the 1040 Workshop Manufacturers & Business Assoc Conf Center, Erie</i>
November 12th November 13th	Board of Directors Meeting East Seminar Woodlands, Wilkes-Barre
<i>November 28 November 29</i>	<i>Essential 1040 Workshop Beyond the 1040 Workshop Wyndham Garden-Philadelphia Airport, Essington</i>
<i>November 28 November 29</i>	<i>Essential 1040 Workshop Beyond the 1040 Workshop Eden Resort Inn, Lancaster</i>
<i>November 30 December 1</i>	<i>Essential 1040 Workshop Beyond the 1040 Workshop Park Inn by Radisson, Mechanicsburg</i>

PA-NATP Membership Growing

In addition to celebrating our 25th year as an NATP chapter, we are also celebrating another achievement. Chapter membership has grown to 1062. The board is thrilled that the reputation of our strong educational offerings, networking and peer support has people looking to join us. Please continue to assist us by spreading the word to your friends and colleagues so they too can experience what NATP membership has to offer.

Looking forward to seeing you in Baltimore in July.
Bonnie Lewis, EA
PA-NATP Membership Chairperson

Welcome New Members

December 2011		January 2012	
Charles Edgar	Allentown	Denise Hibbard	Athens
Anthony DiGirolamo	Allison Park	Yale J Martin	Bala Cynwyd
Mike W Dunning	Beaver	Patrice R Thompson	Camp Hill
Roy Allen Getic	Chambersburg	Craig Roth	Center Valley
Garry Laure Crandall	Cogan Station	David Beeghley	Conshohocken
Elaine Gilliam	Collingdale	Jacqueline Elaine Dolly	East Stroudsburg
John Arthur Olson	Conshohocken	Qiana Drake, ERO	Easton
Steven C Bobb	Dornsife	Donna J Maring	Gettysburg
Bernard P. Rooney Jr.	Doylestown	Timothy Mehl	Glen Mills
Thomas J Naylor	Fairless Hills	Samuel G White, CPA MBA	Greensburg
David W Baker	Garrett	Francine H Childs	Lancaster
Pamula Zellers	Gilbert	Jason Karr	Landisville
Robert Zellers	Gilbert	Carmen Luisa Bernard	Levittown
Bruce Hydier	Harleysville	Phillip Edward Blecker	Lords Valley
Shane A Rine	Harmony	Frank Nikischer	Macungie
Heather Jeanne Pierce	Hastings	LeaAnn M Coston	Meadville
Louella Marie Grgic	Hummelstown	Erica Marie Mendenhall	Media
Deborah Fox Gibbs	Kutztown	Christine Fellion	New Castle
Michelle Barcus	Malvern	Ronald Lutz, Jr	Newmanstown
Walter J Nale	Mc Alisterville	Kalil Swinson	Philadelphia
Jeffrey Davenport	New Oxford	Marquitte Constance Cole	Philadelphia
Darlene Marie Hickman	Oil City	Barbara Ann Hinkle	Seven Valleys
Mildred L Armstrong	Philadelphia	Alex Steinberg	Wayne
Matthew J Cronin	Philadelphia	F Louis Cicero, CFP	West Chester
Melody Coyne Damis	Philadelphia	Terri M Terenchin	Wyomissing
Jacqueline Polanco	Philadelphia		
Karen Rooney Galitz	Reading		
Anthony M. Mazzo	Reading		
Martin Rudoff	Richboro		
Judith Rach	Rockwood		
Sandra K Fetterman	Tarentum		

New Members cont'd

February 2012

William Clyde McDowell, Jr	Altoona
Timothy Spahn	Altoona
Laurel Ilene Yohe	Boiling Springs
David Wehry	Collegeville
Robert Karl Rauscher	Douglassville
Tammy Gavin	Eagleville
Robert James Tugend	Lake Ariel
Robert Joseph Moineau, Jr	Lower Burrell
Margaret J Coligan	Mount Pleasant
Lorraine Brady Topolin	New Hope
Cora V Springer Boyd	Philadelphia
Robert James McGivern, II	Pitcairn
Randall W Haynes	Secane
Kathleen Susan Sonnen	Shillington
Kirsten Elizabeth Wentworth	South Abington Twp
Chris James Shahadi	Wallingford
Holly Whiteside	Warfordsburg
Cindy Rubenstein	Wyndmoor

March 2012

Richard Barrett	Aston
Sherry L Bender	Bethel
Nicholas Michael Kalogeras	Bethlehem
Paul M Granahan, Jr	Canadensis
Nasir Abbas	Coatesville
Daniel Thomas Faust	Easton
David Andrew McDonald	Harrisburg
Vanya Ann Burke, Jr	Levittown
Christina Marie Civitello	Levittown
Donna Stoner	New Oxford
Donald L Cassady	Northampton

April 2012

Robert L Salizzoni	Brockway
Luis Solano	Bushkill
James M Bradley	Carbondale
Robert A Hunt	Collegeville
Thomas L Wickenheiser	Columbia
Michael Santoro	Conshohocken
Ronald Steenburg	Gilbertsville
Carl Carter	Hanover
Mila Kabak	Holland
Ronald J Newman	Huntingdon Valley
Brigid Tara Heydt	Jenkintown
Gary W Lundgren, EA	Johnstown
Mary E Nagele	Kunkletown
Stephen W Cuchara, CPA	Orwigsburg
Randee Mellon	Penndel
Richard Francis Davies	Perkasie
Charles C Neal, CPA	Philadelphia
Timothy Nelson	Philadelphia
Kathryn Tanney	Pittsburgh
Dianna R Clouse	Shermans Dale
Corolla E Anderson	Watsontown
Georgia Macinnis	West Chester
Wanda J Frank	Willow Street
Troy D Hagains	Yeadon
Matthew J Taylor	York

2012 PA-NATP Seminar Overview

So that no PA member has to travel too long of a distance in order to attend at least one the Chapter's seminars, east, west and central sites have been chosen once again this year. The West Seminar is held at the Regional Learning Alliance Center in Cranberry, an easily accessed site that offers excellent teaching facilities. The East Seminar is located in Wilkes-Barre at the Woodlands Resort, a popular and highly regarded facility. The Park Inn by Radisson in Mechanicsburg, site of the Annual Conference, is also easily accessed with fine accommodations.

In recognition of the fact that all paid tax return preparers now have a continuing education requirement, PA-NATP will offer an array of topics at its seminars this year that should go a long way in helping members meet their CPE obligations.

Two hours of ethics training are required for all preparers so the Chapter will provide a 2-hour ethics session at both the East and West Seminar. Additionally, the West Seminar will provide a 4-hour session on Schedule C issues while the East Seminar will feature a 4-hour session on Schedule D. Two hour sessions on sales and use tax at each seminar will finish out those programs. While the sales tax sessions do not qualifying for IRS CPE credits, it is being provided because it is frequently requested by members.

The Annual State Conference will provide 8 hours of CPE on small business issues in addition to the tour of the state capitol and the 4 hours of PA Personal Income Tax Update mentioned elsewhere in this newsletter. IRS CPE credit will not be awarded for the PA update of course but for preparing PIT returns this session is necessary nonetheless.

A great deal of time and effort is expended in preparing and presenting these programs, especially in light of increased IRS regulations regarding the awarding of CPE credits, so it is hoped that our members will support their Chapter by attending at least one seminar, east, west or in the middle.

Become a Certified Instructor

With the IRS now mandating Continuing Professional Education for tax return preparers, there will likely be an increased demand for classes and instructors which presents an opportunity for anyone with an interest in teaching tax subjects. However, to teach NATP approved courses instructors must be certified by NATP. The Pennsylvania Chapter currently has 7 members who have completed the certification class but since PA is a sizable state and the Chapter normally offers seminars in 3 widely separated locations, more certified instructors would be welcome

A certification class will be held in Baltimore immediately after this year's National Conference. Candidates for the class must be approved by the Chapter so anyone interested in becoming a certified instructor should first contact Chapter President Justina Tushak at jtushak@tushakaccounting.com. The fee for this rigorous 2-day Instructor Certification Workshop is \$200 and attendance does not guarantee certification. Previous teaching experience is helpful and candidates should possess good communication and people skills and be willing to commit significant time and effort to the task. After certification, instructors will teach courses deemed appropriate and at locations determined by the Chapter Board.

The Financial Page

<u>Income & Expenses Year to Date</u>	<u>Balance Sheet</u>																																																																																																																																														
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Synopsis of the May 7th Board of Directors Meeting

The meeting was called to order at 9:02 AM by President Tushak. The agenda, secretary's, and treasurer's reports were all reviewed and approved.

Membership Chair Bonnie Lewis reported that Chapter membership had increased 17% in the past year.

Chuck Evans noted that the May 17th East Working Together Workshop would be in a new location, the Penn State Great Valley Conference Center. Patti Blume revealed that the Sept. 20th West Working Together Workshop would also be in a new location, the Cranberry Regional Learning Center.

The publication date of the spring newsletter was announced and items for inclusion were discussed.

Public Relations Chair Patty Turner stated that once all approvals are received she would mail postcards outlining the Chapter's 2012 education offerings.

President Tushak reported that administration of the Dave Knickerbocker Scholarship Fund continues to be a problem. Alternative administration options were discussed but no decisions were reached other than to postpone the 2012 contribution. The issue will be revisited at the June Board meeting.

Due to the closeness of the deadline and lack of manpower, it was decided that no Chapter of the Year application will be filed for 2011's award. Further, no one volunteered to take charge of the 2012 application. This issue will also be revisited at the June Board meeting.

Education Chair Patti Blume reviewed the agenda and status of all the education seminars.

Since both the location and time of the Diabetes Walk is being moved this year, it was decided not to participate. Kathy Kramer will investigate other possibilities. Also under Old Business, National Conference and Chapter Showcase activities were discussed as was the possibility of holding a social event in Lancaster.

President Tushak has indicated that this will be her last year in office so presidential succession was discussed.

The meeting adjourned at 12:03.

Due diligence has been used in preparing this publication, however, the possibility of mechanical or human error does exist. Laws, regulations and procedures do change so additional information sources should always be consulted before relying on any information herein contained. Additionally, the facts and circumstances of a particular situation may differ from those presented here. This material is presented with the understanding that this publication is not intended to render legal, accounting or tax advice.

Record Number of Pennsylvania Taxpayers File Electronically

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Harrisburg – A record 4.5 million 2011 personal income tax returns were filed electronically, the Department of Revenue said on May 17th.

The electronically filed returns represent roughly 75 percent of all returns filed to date. The state has received 7 percent more tax returns electronically so far this year compared to the total number of similarly filed returns last year.

“Electronic filing is the most cost-effective filing method, saving the state approximately \$3.48 in processing costs per return,” Revenue Secretary Dan Meuser said. “This year’s growth in electronic filing resulted in savings of about \$884,000 over last year.”

In addition to reducing costs and improving efficiency, electronic filing benefits taxpayers in several other ways. It offers advantages not available to taxpayers filing by paper, including error-reducing automatic calculators; instant confirmation of a successful filing; faster refund processing and direct deposit options.

Taxpayers who use e-file options may have refunds deposited directly into bank accounts or pay balances due electronically. This year, more than 969,000 taxpayers chose to directly deposit refunds; more than 327,000 filers paid taxes through electronic funds transfer; and more than 18,000 individuals paid state taxes by credit card.

For more information on electronic filing options, visit www.revenue.state.pa.us.

PAPER FILING OPTION AVAILABLE FOR PREPARERS WHOSE SOFTWARE WON'T E-FILE LLC RCT-101 REPORTS

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It has come to the attention of the Pennsylvania Department of Revenue that third-party preparers using certain software packages are unable to electronically file the PA Corporate Tax Report (RCT-101) for a single-member limited liability company whose income is reported on the personal income tax return of a member.

Any preparer experiencing this problem must file a signed paper original of the report along with all required schedules. If a preparer is required to electronically file all corporate tax reports, the preparer must also include with the paper report a statement as to why the report was not filed electronically. This procedure is in accordance with the penalty waiver subparagraph (a)(2) of the Method of Filing; Pennsylvania Corporate Tax Report, RCT-101 Notice published in the Pennsylvania Bulletin on Sept. 3, 2011.

AMENDED PERSONAL INCOME TAX RETURNS
SEEKING REFUND NOW ACCEPTED
IF FILED WITHIN THREE YEARS OF EXTENDED DUE DATES

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In response to input from the tax practitioner community, the department is now considering amended Pennsylvania personal income tax returns filed for the purpose of seeking tax refunds, so long as they are filed within three years of the original or extended due dates. Previously, only amended returns filed by the original due dates were considered. Since returns and publications for tax year 2011 have already been produced, this change is not reflected in existing tax forms and instructions. Regardless, the change is effective immediately, and the department will work to update tax forms to reflect the change in future tax years.

Filing an amended return to seek a personal income tax refund is appropriate in situations where a taxpayer is simply correcting a routine error, and when the three year deadline for filing the amended return is not imminent. Additionally, filing an amended return does not stop the statute of limitations for filing tax refund petitions. If an amended return seeking a refund is denied or not acted upon by the department, a petition for a refund will only be considered by the Board of Appeals so long as it is filed within three years of the payment due date.

To pursue a personal income tax refund near the end of the three-year period from the payment due date or in a more complex scenario – any involving complicated factual, legal or policy issues that may require further documentation – taxpayers are encouraged to timely file a petition for refund with the Board of Appeals. A petition for refund must be filed within three years of the date the tax was paid, in order to be considered.

DEPARTMENT PURSUES FURTHER TAX APPEALS REFORM

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Following administrative improvements to the tax appeals process that streamlined operations and improved taxpayer service in 2011, the department is pursuing a legislative package to further reform the tax appeals process.

Such changes capitalize on national best practices and are expected to improve the department's ranking in multistate reviews of tax appeals processes. The department is seeking the following taxpayer-friendly changes designed to reduce issues that result in appeals and make the appeals process more fair for taxpayers:

- Accept refund petitions after assessment up to the latter of six months after audit or three years from payment.
- Extend the time period for filing a federal report of the change with the department from 30 to 180 days, so that companies audited by the IRS have sufficient time to accurately update state filings.
- Automatically grant a state extension of time to file a corporate return when a federal extension is granted, eliminating taxpayer confusion and extraneous department processing.
- Allow taxpayers to contest changes that do not affect tax in the current year but may change tax liabilities in future years, so that taxpayers have the opportunity to address issues through appeals up front, rather than waiting years until the tax impact is realized.

PA-41 REVAMPED AND AVAILABLE ONLINE-ONLY BEGINNING WITH TAX YEAR 2011

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Beginning with tax year 2011, the PA-41 Pennsylvania Fiduciary Income Tax Return Booklet, which contains the PA-41 forms and schedules, will no longer be printed or mailed. Rather, instructions for the PA-41 return and all accompanying schedules and forms have been organized into separate documents available on the department's website, www.revenue.state.pa.us, under Forms and Publications for individuals.

Additionally, revised instruction documents have been improved to include definitions of fiduciary terms and more detailed guidance regarding filing requirements. Additionally, revised instruction documents have been improved to include definitions of fiduciary terms and more detailed guidance regarding filing requirements.

Other changes to the PA-41 for tax year 2011 include the following:

- PA-41 Schedule A/B/J has been replaced by separate schedules A, B and J.
- PA-41 Schedule DD/D has been replaced by separate schedules DD and D.
- A short-year return oval was added to PA-41 Schedules RK-1 and NRK-1. Starting with tax year 2011, the estate or trust must indicate if the return is a short-year return and include a beginning and ending tax period date.
- A new schedule, PA-41X, was added for tax year 2011. Estates and trusts must complete and file Schedule PA-41X when amending a PA-41, Fiduciary Income Tax Return.

TAX PRACTITIONERS ENCOURAGED TO USE E-HOTLINE FOR 2012 TAX SEASON

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The Department of Revenue encourages tax practitioners to utilize its dedicated email system for practitioners' tax-related questions and information. This secure communication channel allows department of Revenue agents to address electronically submitted inquiries in a more timely and efficient manner.

Using the secure e-hotline, tax practitioners can submit questions without the risk of compromising taxpayer confidentiality.

The e-hotline is accessible through the Online Customer Service Center at www.revenue.state.pa.us. Practitioners simply need to select "Submit a Question" and register for an account to access the system. Once registered, correspondence can be submitted securely by returning to the "Submit a Question" tab, then selecting "Tax Practitioners" from the bottom of the "Tax Category" drop-down menu appearing at the top of the message window.

REVENUE DEPARTMENT CLARIFIES EXISTING SALES TAX NEXUS TO REMOTE SELLERS

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On Dec.1, 2011, the Department of Revenue issued a Tax Bulletin to explain existing sales tax nexus law for remote sellers, clarifying the law and the department's authority to require e-commerce and other out-of state sellers with physical presence in Pennsylvania to collect sales tax.

"There have been many questions about when businesses are required to collect sales tax, and this bulletin spells out the law for remote sellers so they better understand how to comply," said Revenue Secretary Dan Meuser. "It's simply a matter of fairness under the existing law, and it's essential that both e-commerce retailers with nexus and brick-and-mortar stores in Pennsylvania, many of which are small businesses employing thousands of Pennsylvanians with retail jobs, are treated equally."

Sales and Use Tax Bulletin 2011-01 relies on in-state activity to establish nexus, as required by the U.S. Constitution, and provides examples of in-state activity sufficient to require sales tax registration and collection.

The Tax Reform Code nexus language has been in place for many years, but because taxpayers may not be familiar with it, the bulletin is being issued as a clarification of existing law. This effort to address with retailers sales tax collection requirements coincides with a consumer-based approach to simplify use tax reporting and payment. Beginning in January 2012, individuals will be able to self-report use tax on the Pennsylvania personal income tax return.

Companies whose business activities establish nexus in Pennsylvania must become licensed to collect sales tax as soon as possible, but no later than Sept. 1.

Companies with Pennsylvania nexus that fail to begin collecting sales tax as required by law may be pursued by a variety of escalating enforcement options over time, including assessment, audit, lien and/or referral of the case to a collection agency or the Office of Attorney General.

In cases where companies with nexus blatantly disregard the Tax Bulletin and their obligations to begin collecting sales tax, the department has the statutory authority to look back at least three years for audit and assessment purposes.

Companies with legal questions regarding establishment of nexus are encouraged to call the department's Office of Chief Counsel at 717-787-1382 or email RA-nexus@pa.gov. Companies with questions regarding sales tax registration, collection and reporting requirements are encouraged to call Taxpayer Service and Information Center at 717-787-1064.

SMALL GAMES OF CHANCE ACT AMENDED

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On Feb. 2, Governor Tom Corbett signed into law Act 2 amending the Local Option Small Games of Chance Act to create new definitions, increase prize limits, provide additional licensing rules and regulations for organizations and amend enforcement provisions. Effective March 3, 2012:

- The individual prize limit increases from \$500 to \$1,000, and the maximum amount of prizes that may be awarded during an operating week increases from \$5,000 to \$25,000.
- Club licensees are permitted to use up to 30 percent of proceeds (the difference between gross revenue collected from a games of chance and prizes paid) from small games of chance for operational expenses. No less than 70 percent of proceeds must be used for public interest purposes in the calendar year in which the proceeds were obtained.
- Each license application must include the results of a criminal history record information check, obtained by from the Pennsylvania State Police, on the executive officer and secretary of the eligible organization making the application. The amendments to the Small Games of Chance Act made no changes regarding entities eligible for Small Games of Chance licenses.

The Department of Revenue has updated its Small Games of Chance Overview, available online at www.revenue.state.pa.us/SGOC, to reflect many of the changes to the law.

Beginning Feb. 1, 2013, eligible organizations must electronically file annual reports with the department for the proceeding calendar year, and club licensees – those organizations with liquor licenses that hold licenses to conduct small games of chance – are required to electronically file semi-annual reports with the department.

Additional reporting information will be posted online as it becomes available, and the department anticipates its electronic reporting system will be accessible online sufficiently in advance of the Feb. 1, 2013, filing deadline. For additional information, please visit www.revenue.state.pa.us/SGOC.

REMINDER: DEPARTMENT DISCONTINUES MAILING OF CORPORATE TAX COUPONS

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The Department of Revenue is no longer mailing REV-857-I coupon packets or specialty tax coupons, forms and instructions. Elimination of these forms and coupons will result in significant cost savings for the commonwealth.

Coupons and forms are still available by visiting www.revenue.state.pa.us or calling the department's 24-hour, toll-free Forms Ordering Service at 1-800-362-2050.

Regarding specialty tax coupons, beginning tax year 2011, the department will provide only one coupon (REV-426) for requesting a specialty tax filing extension and one coupon (REV-423) for making specialty tax estimated payments.

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