

Pennsylvania Tax Authorities COVID-19 Response

In response to the COVID-19 pandemic, Pennsylvania Act 10 has provided for several provisions to help individuals and businesses stay solvent during these challenging times.

State Level Tax

The Pennsylvania Department of Revenue has postponed the April 15, 2020 filing and payment deadlines to July 15, 2020, as well as extending quarterly estimated payment due dates to July 15, 2020. Additionally, the due date for corporations with tax returns due in May has been extended to August 14, 2020. Extensions apply only to calendar year taxpayers. Specifically, this delay applies to the following Pennsylvania income tax returns and tax payments:

- 2019 Individual Income Tax Returns – Form PA-40
- 2019 Individual Income Tax Balances Due
- 2020 Individual First Quarter Income Tax Estimates
- 2020 Individual Second Quarter Income Tax Estimates
- 2019 C Corporation Net Income Tax Return – Form RTC-101 (Due August 14, 2020)
- 2019 C Corporation Net Income Tax Balances Due (Due August 14, 2020)
- 2020 C Corporation First Quarter Income Tax Estimates (Calendar Year – Due August 14, 2020)
- 2019 Trust/Estate Income Tax Returns – Form PA-41
- 2019 Trust/Estate Tax Balances Due
- 2020 Trust/Estate First Quarter Income Tax Estimates
- 2019 Partnership Tax Return – Form 20S/PA-65
- 2019 S Corporation Tax Return – Form 20S/PA-65
- 2020 Pass-Through Entity First Quarter Income Tax Estimates (nonresident and composite)

Payment of income taxes listed above by July 15, 2020, or August 14, 2020, in the case of corporate tax returns, will not be subject to late payment interest or penalties. No additional forms are required to be filed to qualify.

No other taxes administered by the Pennsylvania Department of Revenue have revised filing or payment due dates. The normal due dates apply to all other state level tax filing and payment requirements.

PA Department of Revenue Website:

<https://www.revenue.pa.gov/Pages/default.aspx>

County and Local Taxes – Property Taxes

Act 10 also extends the filing deadline and payment for local Annual Earned Income tax returns to July 15, 2020.

Allegheny County has extended the payment deadlines for the County Real Estate Taxes which can be found on their website.

The deadline for older adults and Pennsylvania residents with disabilities to apply for rebates on rent and property taxes paid in 2019 is extended from June 30, 2020, to December 31, 2020.

Local Websites:

<https://alleghenycountytreasurer.us/real-estate-tax/>
<https://co.lawrence.pa.us/taxes/>

County and Local Taxes – Business Profit Tax (BPT Taxes)

Please note that extension of local income tax filings and payments do not automatically extend the due dates for local Business Privilege Tax Returns and taxes due. ACT has contacted several municipalities regarding the BPT taxes. Below is a summary of those municipalities. Please be sure to check with your local taxing authority if you do not see your municipality listed:

Butler City	Regular rules apply (Due June 1st)
Butler Township	Regular rules apply (Due May 15th)
Cranberry Township	Regular rules apply (Due May 15th)
Green Tree	Regular rules apply (Due May 15th)
Leetsdale	Regular rules apply
McCandless	Regular rules apply (Due May 15th)
Monroeville	Regular rules apply (Due April 15th); extension anticipated; municipality will post a decision April 14th on their website; if it is not extended, a postmark of April 15, 2020 will be sufficient to meet the filing deadline for the BPT/MT
New Castle	Regular rules apply (Due June 30th)
NPT Philadelphia Net Profits Tax Return	Extended through July 15th
Scranton	Regular rules apply (Due April 15th); extension anticipated; municipality will post a decision April 14th on their website; if it is not extended, a postmark of April 15, 2020 will be sufficient to meet the filing deadline for the BPT/MT
South Whitehall	Extended through July 31st
Upper Moreland	Regular rules apply (Due May 1st); extension anticipated; municipality will post on their website if it is extended

Local Websites:

<https://www.hab-inc.com/>
<https://www.jordantax.com/>
<https://www.keystonecollects.com/>

Contact your ACT representative for any questions regarding Pennsylvania state or municipalities tax deadlines.