

<h2 style="margin: 0;">Regulatory Analysis Form</h2> <p style="margin: 0;">(Completed by Promulgating Agency)</p> <p style="margin: 0; font-size: small;">(All Comments submitted on this regulation will appear on IRRC's website)</p>	<p style="margin: 0;">INDEPENDENT REGULATORY REVIEW COMMISSION</p> <p style="margin: 10px 0 0 0;">RECEIVED</p> <p style="margin: 0; font-size: x-small;">Independent Regulatory Review Commission</p> <p style="margin: 0;">May 15, 2024</p>
<p>(1) Agency</p> <p>Revenue</p>	<p>IRRC Number: 3403</p>
<p>(2) Agency Number: 15-463</p> <p>Identification Number:</p>	
<p>(3) PA Code Cite: Chapter 5; 61 Pa. Code §§ 5.1 et. seq.</p>	
<p>(4) Short Title:</p> <p>Payment Methods for Obligations Due the Commonwealth</p>	
<p>(5) Agency Contacts (List Telephone Number and Email Address):</p> <p>Primary Contact: Maria L. Miller, Regulatory Coordinator (717) 783-7524</p> <p>Secondary Contact: John D. Brenner, Jr., Deputy Chief Counsel (717) 787-1382</p>	
<p>(6) Type of Rulemaking (check applicable box):</p> <p><input checked="" type="checkbox"/> Proposed Regulation</p> <p><input type="checkbox"/> Final Regulation</p> <p><input type="checkbox"/> Final Omitted Regulation</p>	<p><input type="checkbox"/> Emergency Certification Regulation</p> <p><input type="checkbox"/> Certification by the Governor</p> <p><input type="checkbox"/> Certification by the Attorney General</p>
<p>(7) Briefly explain the regulation in clear and nontechnical language. (100 words or less)</p> <p>This chapter provides the method by which obligations due the Commonwealth shall be remitted to the Department under Section 9 of the Fiscal Code (72 P.S. § 9).</p> <p>This regulation is a reorganization and update to the existing regulations found at 61 Pa. Code §§ 5.1 – 5.7. The main purpose of the regulation is to apply the electronic fund transfer mandate authorized by Section 9 of the Fiscal Code to all obligations with a few noted exceptions. The existing regulation and electronic fund transfer mandate already applies to persons (hereinafter “Regulated Parties”) remitting the following tax obligations to the Department: Sales and Use, Corporate Net Income, Employer Withholding, Capital Stock-Franchise, Liquid Fuels, Bank Shares, Fuel, Use, Title Insurance and Trust, Mutual Thrift Institutions, Company Shares, Oil Company Franchise, Insurance Premiums, Malt Beverage, Public Utility Realty, Motor Carrier Road Tax, and Gross Receipts.</p> <p>The Pennsylvania Legislature has enacted several new taxes since this regulation was last updated, including the following: Other Tobacco Products Tax, Wine Excise Tax (WET), Wine Expanded Permit, Carsharing Fee, Consumer Fireworks Tax, Medical Marijuana Gross Receipts Tax and Fantasy Sports Tax. The amendments to this regulation impose the electronic payment mandate to these taxes as well other obligations that are not otherwise exempted.</p> <p>The remainder of the regulation is a reorganization of the existing regulation with deletions of outdated provisions.</p>	

(8) State the statutory authority for the regulation. Include specific statutory citation.

The statutory authority for the regulation is set forth in Sections 9 and 9.1 of The Fiscal Code (72 P.S. §§ 9 and 9.1).

(9) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation as well as, any deadlines for action.

The regulation is not mandated by federal law, court order or federal regulation. The regulation is authorized by Sections 9 and 9.1 of the Fiscal Code (72 P.S. §§ 9 and 9.1).

There are no relevant state or federal court decisions regarding the enabling state legislation.

(10) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

The amendment to the regulation expands the EFT mandate to all obligations due the Commonwealth with a few exceptions. Electronic payments offer several advantages over check payments. Payments are received faster and errors in handling and posting of tax payments are reduced. It also reduces Commonwealth payment processing costs.

It is estimated that the proprietors of approximately 2,500 businesses will be affected by this regulation, to the extent that they do not already remit their payments electronically.

(11) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

The closest analogous affected tax is the federal wine excise tax, which has a higher threshold for requiring electronic payment (gross tax of \$5 million annually). The commonwealth's interest in realizing the advantages of electronic payment over paper payment (faster processing times, reduced errors, etc.) justify the regulation's standard.

(12) How does this regulation compare with those of the other states? How will this affect Pennsylvania's ability to compete with other states?

Other states either mandate or allow for electronic payment of taxes. See attached spreadsheet.

This regulation imposes a similar electronic payment requirement.

(13) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

This regulation does not affect any other existing or proposed regulations of the Department or any other state agency.

(14) Describe the communications with and solicitation of input from the public, any advisory council/group, small businesses and groups representing small businesses in the development and drafting of the regulation. List the specific persons and/or groups who were involved. ("Small business" is defined in Section 3 of the Regulatory Review Act, Act 76 of 2012.)

This regulation was generated for Department operational needs, and it was not promulgated in connection with any persons or groups from the public.

In conducting informal public outreach, a copy of the proposed regulation was forwarded to the Pennsylvania Bar Association, the Philadelphia Bar Association, the Pennsylvania Institute of Certified Public Accountants (PICPA), the Pennsylvania Chamber of Business and Industry and the Pennsylvania Society of Tax and Accounting Professionals. The Department received two comments or concerns regarding §§ 5.12 and 5.14 of this regulation.

As a result, in Section 5.12 the definition of "EFT – Electronic Funds Transfer" was revised and limits the definition to the types of EFTs the Department will accept for payment. The term, "Financial Institution" was added because the term is contained in the definition of EFT. Both definitions are derived from The Federal Reserve Board's Regulation E (12 CFR 205, et. seq., relating to electronic fund transfers).

Further, in subparagraph (a) of Section 5.14 (relating to payment required to be paid by EFT) the word "shall" was removed and replaced with the word "must" for clarity and consistency with regulatory

drafting rules. In subparagraph (a) (2), the phrase “in lieu of EFT” was added to be consistent with the statute.

Clarification was also requested in Section 5.16 relative to the 3% penalty assessed on a person who fails to remit a payment by EFT.

The regulation is listed in the Quarterly Regulatory Report published on Revenue’s website (www.revenue.pa.gov) and will be forwarded to interested parties upon request.

(15) Identify the types and number of persons, businesses, small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012) and organizations which will be affected by the regulation. How are they affected?

It is estimated that besides the Regulated Parties approximately 2,500 identified businesses and their owners, including approximately 800 small businesses, will be affected by this regulation, to the extent that they do not already remit their payments electronically.

(16) List the persons, groups or entities, including small businesses, that will be required to comply with the regulation. Approximate the number that will be required to comply.

To the extent that they do not already remit their payments electronically, approximately 2,500 businesses and their owners, including about 800 small businesses, who did not previously have to comply with the electronic fund transfer mandate will be required to comply with this regulation.

(17) Identify the financial, economic and social impact of the regulation on individuals, small businesses, businesses and labor communities and other public and private organizations. Evaluate the benefits expected as a result of the regulation.

In its broadest sense, the regulation only explains the way payments of obligations due the Commonwealth are remitted to the Department. The regulation provides various payment methods to accommodate all persons. So, the regulation should have little to no financial or economic effect on the regulated community. The only financial/economic effect of the regulation is that if payments are not received by EFT, a penalty of three percent (3%) of the payment, not exceeding \$500, is imposed. However, there are exceptions and safe harbors to the penalty. The penalty is a statutory (See 72 P.S. § 9.1) and not a regulatory requirement. The only thing that the regulation does is it expands the obligation to which the EFT mandate applies.

(18) Explain how the benefits of the regulation outweigh any cost and adverse effects.

The regulation formalizes a practice in which many taxpayers are already engaged. Additionally, electronic payments reduce payment processing times, minimize errors and require fewer staff hours to process.

(19) Provide a specific estimate of the costs and/or savings to the **regulated community** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

To the extent that affected taxpayers are not already making payments electronically, they are expected to experience nominal costs or savings by replacing paper payments with electronic payments.

(20) Provide a specific estimate of the costs and/or savings to the **local governments** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

Not applicable.

(21) Provide a specific estimate of the costs and/or savings to the **state government** associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

No costs are expected, as the commonwealth already requires a large group of Regulated Parties to make electronic payments for a variety of taxes. To the extent that current non-regulated parties are not already making electronic payments, the commonwealth will recognize a nominal amount of savings as it receives fewer paper payments. Any additional penalties due the commonwealth are also expected to be nominal.

(22) For each of the groups and entities identified in items (19)-(21) above, submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

The small number of currently non-regulated parties without EFT protocols and procedures may have to establish them.

(22a) Are forms required for implementation of the regulation?

No.

(22b) If forms are required for implementation of the regulation, **attach copies of the forms here**. If your agency uses electronic forms, provide links to each form or a detailed description of the information required to be reported. **Failure to attach forms, provide links, or provide a detailed description of the information to be reported will constitute a faulty delivery of the regulation.**

Not Applicable.

(23) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY Year	FY +1 Year	FY +2 Year	FY +3 Year	FY +4 Year	FY +5 Year
SAVINGS:						
Regulated Community	\$0	\$0	\$0	\$0	\$0	\$0
Local Government	\$0	\$0	\$0	\$0	\$0	\$0
State Government	nominal \$9,100*	nominal \$9,100	nominal \$9,100	nominal \$9,100	nominal \$9,100	nominal \$9,100
Total Savings	nominal \$9,100	nominal \$9,100	nominal \$9,100	nominal \$9,100	nominal \$9,100	nominal \$9,100

* It costs the department about \$0.91 to process paper payments. The department is estimating that this regulation will affect approximately 2,500 additional taxpayers. Assuming those taxpayers make quarterly payments, the potential savings to the state is estimated to be \$9,100 (\$0.91 x 2,500 x 4).

COSTS:						
Regulated Community	nominal	nominal	nominal	nominal	nominal	nominal
Local Government	\$0	\$0	\$0	\$0	\$0	\$0
State Government	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs	nominal	nominal	nominal	nominal	nominal	nominal
REVENUE LOSSES:						
Regulated Community	\$0	\$0	\$0	\$0	\$0	\$0
Local Government	\$0	\$0	\$0	\$0	\$0	\$0
State Government	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Losses	\$0	\$0	\$0	\$0	\$0	\$0

(23a) Provide the past three year expenditure history for programs affected by the regulation.

Program	FY -3	FY -2	FY -1	Current FY
N/A	N/A	N/A	N/A	N/A

(24) For any regulation that may have an adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), provide an economic impact statement that includes the following:

- (a) An identification and estimate of the number of small businesses subject to the regulation.
- (b) The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation, including the type of professional skills necessary for preparation of the report or record.
- (c) A statement of probable effect on impacted small businesses.
- (d) A description of any less intrusive or less costly alternative methods of achieving the purpose of the proposed regulation.

The department did not conduct an economic study related to the effect of the regulation on small businesses.

The department does not believe that this regulation will have an adverse economic effect on small businesses. Therefore, the department is not providing an economic impact statement. Rather, the department believes that making payment electronically saves the regulated community in the long run.

The department estimates that the regulation will require approximately 800 additional small businesses to make payments electronically.

For businesses who are not currently making electronic payments all that will be required is to make payments via MyPath on the department's website, through Telefile, or through third party software. Electronic payments through those methods can be debited through a bank account, credit or debit card.

Many other states already mandate or allow electronic tax payments. Please see the attached spreadsheet. Consequently, the department does not believe that this regulation will impose any greater burden on the public than required in other states.

(25) List any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, the elderly, small businesses, and farmers.

No special groups are affected by the regulation.

(26) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

There are no alternative regulatory provisions associated with the regulation.

(27) In conducting a regulatory flexibility analysis, explain whether regulatory methods were considered that will minimize any adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), including:

- a) The establishment of less stringent compliance or reporting requirements for small businesses.
- b) The establishment of less stringent schedules or deadlines for compliance or reporting requirements for small businesses.
- c) The consolidation or simplification of compliance or reporting requirements for small businesses.

- d) The establishment of performance standards for small businesses to replace design or operational standards required in the regulation; and
- e) The exemption of small businesses from all or any part of the requirements contained in the regulation.

No regulatory flexibility analysis was conducted.

(28) If data is the basis for this regulation, please provide a description of the data, explain in detail how the data was obtained, and how it meets the acceptability standard for empirical, replicable and testable data that is supported by documentation, statistics, reports, studies or research. Please submit data or supporting materials with the regulatory package. If the material exceeds 50 pages, please provide it in a searchable electronic format or provide a list of citations and internet links that, where possible, can be accessed in a searchable format in lieu of the actual material. If other data was considered but not used, please explain why that data was determined not to be acceptable.

Confidential taxpayer data, including federal tax data, were gathered from multiple datasets in the BTS. Data included IDs, payment, payroll, gross receipts, and NAICS codes. Additionally, the Pennsylvania Gaming Control Board provided IDs for a specific tax type.

(29) Include a schedule for review of the regulation including:

- | | |
|---|-------------------------------|
| A. The length of the public comment period: | <u>30 days</u> |
| B. The date or dates on which any public meetings or hearings will be held: | <u>N/A</u> |
| C. The expected date of delivery of the final-form regulation: | <u>Currently unknown</u> |
| D. The expected effective date of the final-form regulation: | <u>Upon final publication</u> |
| E. The expected date by which compliance with the final-form regulation will be required: | <u>Upon final publication</u> |
| F. The expected date by which required permits, licenses or other approvals must be obtained: | <u>N/A</u> |

(30) Describe the plan developed for evaluating the continuing effectiveness of the regulations after its implementation.

This regulation is scheduled for review within five years of final publication. No sunset date has been assigned.

10/16/2023

CNIT EFT REQUIREMENTS BY STATE
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EFT Required or Allowed. This chart shows whether the state requires or allows EFT payment of corporation income or estimated taxes.

State	EFT	Authority	Editorial Reference
AK	Required. Alaska requires EFT payment of corporation income or estimated taxes. Required if payment is \$100,000 or more on a monthly or quarterly basis or \$150,000 or more on a yearly basis, otherwise allowed.	Alaska Admin. Code 15 § 05.310(b) ¶12,440	Require
AL	Required. Alabama requires EFT payment of corporation income or estimated taxes. After October 1, 2006, EFT payment is required for single tax payments of \$750 or more.	Ala. Code § 41-1-20 ; Ala. Admin. C ¶12,440	Require
AR	Required. Arkansas requires EFT payment of corporation income or estimated taxes. EFT payment is required for corporations with estimated quarterly income tax liability equal to or greater than \$20,000. A corporation with an estimated quarterly income tax liability less than \$20,000 may elect to pay by the EFT method.	Ark. Code Ann. § 26-19-106 ¶12,440	Require
AZ	Required. Arizona requires EFT payment of corporation income or estimated taxes. Per 2017 legislation, all taxes administered by Department of Revenue, except individual income tax, are required to be paid through electronic funds transfer (EFT) if the taxpayer's liability is as follows: \$20,000 or more for any taxable year ending before January 1, 2019; \$10,000 or more for any taxable year beginning in 2019; \$5,000 or more for any taxable year beginning in 2020; \$500 or more for any taxable year beginning after 2020. Taxpayers can apply	Ariz. Rev. Stat. Ann. § 42-1129 ¶12,440	Require
CA	Required. California requires EFT payment of corporation income or estimated taxes. EFT is required if estimated tax installment or payment with a request for extension of time to file exceeds \$20,000 or if the total tax liability for the year exceeds \$80,000.	Cal. Rev. & Tax. Cd. § 19011(a) ¶12,440	Require
CO	Allowed. EFT payments must be made by 4 p.m. Mountain Standard Time on the due date in order to be treated as paid on that day. Payments made after 4 p.m. Mountain Standard Time are considered to be made on the following day. If the due date for the tax payment is on a weekend or a legal holiday, the due date is the next business day. Payments made on a weekend or legal holiday are treated as paid before 4 p.m. of the next business day.	Colo. Code Regs. § 1 CCR 201-1, ¶12,440	Allowed
CT	Required. Connecticut requires EFT payment of corporation income or estimated taxes. All taxpayers registered for corporation business tax, (excluding combined returns), unrelated business tax and withholding taxes are required to file returns and pay tax electronically.	Conn. Gen. Stat. § 12-686 ; Connex ¶12,440	Require
DC	Required. District of Columbia requires EFT payment of corporation income or estimated taxes. Any payment of \$5,000 or more for a period must be paid electronically, including employer withholding tax, estimated and final payments.	D.C. Code Ann. § 47-4402(b) ; 201 ¶12,440	Require
DE	Allowed. Delaware allows EFT payment of corporation income or estimated taxes. Tentative & estimated tax payments may be made by EFT.	Del. Code Ann. 30 § 513 ; Form 11 ¶12,440	Allowed
FL	Required. Florida requires EFT payment of corporation income or estimated taxes. If the taxpayer paid a minimum of \$20,000 (effective January 1, 2023, \$5,000) in tax the previous year then taxes must be paid by electronic means.	Fla. Stat. § 213.755(1) ; Florida Tax ¶12,440	Require
GA	Required. Georgia requires EFT payment of corporation income or estimated taxes. EFT Payment is required if taxpayer owes more than \$10,000.	Ga. Comp. R. & Regs. § 560-3-2-2 ¶12,440	Require
HI	Required. Hawaii requires EFT payment of corporation income or estimated taxes. Any taxpayer whose liability for any tax type was more than \$100,000 in any one taxable year who is notified and required to pay taxes. If required to electronically file or pay federal taxes, then must electronically file or pay Hawaii taxes.	Haw. Rev. Stat. § 231-9.9(a) ¶12,440	Require
IA	Required. Iowa requires EFT payment of corporation income or estimated taxes. EFT payment is required if taxpayer meets \$80,000 prior-year threshold liability.	Iowa Admin. Code § 701-56.2(2)(d) ¶12,440	Require
ID	Required. Idaho requires EFT payment of corporation income or estimated taxes. Taxes and related interest, penalties or fees must be paid by EFT if the amount paid or payable is \$100,000 or more. Taxpayers whose liability is less than \$100,000 can elect to pay by EFT.	Idaho Code § 67-2026(1) ¶12,440	Require
IL	Required. Illinois requires EFT payment of corporation income or estimated taxes. EFT payment is required for a taxpayer who has an annual tax liability of \$20,000 or more, and for taxpayers who reported more than \$12,000 in withholding during the look-back period.	ILCS Chapter 35 § 5/601.1(a) ; ILC ¶12,440	Require
IN	Required. Indiana requires EFT payment of corporation income or estimated taxes. EFT payment is required for estimated quarterly adjusted gross income payments if liability for the current year, or the average quarterly liability for the preceding year, exceeds \$5,000 after the credit for gross income tax paid.	Ind. Code § 6-3-4-4.1(f) ; Indiana In ¶12,440	Require
KS	Allowed. Kansas allows EFT payment of corporation income or estimated taxes.	Form K-120 Instructions, ¶14,010 ¶12,440	Allowed
KY	Required. Effective for tax periods beginning on or after October 1, 2021, corporation income and limited liability entity tax returns, reports, statements, and related tax payments filed by corporations and limited liability pass-through entities must be filed electronically, if the corporation or limited liability pass-through entity has gross receipts in an amount equal to, or greater than \$1 million, on its annual federal income tax return in the current year.	Ky. Rev. Stat. Ann. § 131.155(3) ; K ¶12,440	Require

Require	35
Allowed	11
N/A	5

Of the 45 states and the District of Columbia that levy a corporate net income tax, for example, 35 require EFT payments at some level.

Of the 6 states sharing a border with Pennsylvania, all levy a corporate net income tax, and all but one require EFT payments on some level.

LA	Required. Louisiana requires EFT payment of corporation income or estimated taxes. Payment by EFT is required if tax payments averaged more than \$5,000 per reporting period during the prior 12-month period, or tax returns are filed more frequently than monthly and average total payments during the prior 12-month period exceeded \$5,000 per month. Payment by EFT is allowed for other taxpayers with Department of Revenue approval. For taxable periods beginning on or after January 1, 2018, the secretary of the Louisiana Department of Revenue may require payments by electronic funds transfer.	La. Rev. Stat. Ann. § 47:1519(B)(1)	¶12,440	Require
MA	Required. Massachusetts requires EFT payment of corporation income or estimated taxes. All returns, regardless of income, must be filed electronically for periods ending on or after December 31, 2021. Payments must also be submitted electronically.	Massachusetts Technical Informati	¶12,440	Require
MD	Required. Maryland requires EFT payment of corporation income or estimated taxes. A taxpayer whose unpaid tax liability is \$10,000 or more must remit payment by immediately available funds under methods prescribed by the regulations.	Md. Regs. Code § 03.01.02.02	¶12,440	Require
ME	Required. Maine requires EFT payment of corporation income or estimated taxes. If the combined tax liability is \$10,000 or more for all tax types, EFT is required.	Code Me. R. § 102(.02)(A)	¶12,440	Require
MI	Allowed. Michigan allows EFT payment of corporation income or estimated taxes. Michigan allows EFT payment of Michigan Business Tax (MBT) estimated and annual tax and payment for MBT filing extensions.	Corporate Income Tax FAQ--Filing	¶12,440	Allowed
MN	Required. Minnesota requires EFT payment of corporation income or estimated taxes. Payment by EFT is required if a taxpayer is required to make any payment by electronic means. Payment of estimated tax by EFT is required if aggregate estimated tax payments were \$10,000 or more in a fiscal year ending June 30. Payment by EFT is voluntary for others.	Minn. Stat. § 270C.42, Subdivision	¶12,440	Require
MO	Allowed. Missouri allows EFT payment of corporation income or estimated taxes. EFT payment is allowed for Corporate MO-1120 filers with an open account.	File and Pay Business Taxes Online	¶12,440	Allowed
MS	Allowed. Mississippi allows EFT payment of corporation income or estimated taxes.	Miss. Administrative Code § 35.1.1.	¶12,440	Allowed
MT	Required. Montana requires EFT payment of corporation income or estimated taxes. Payment amount must be \$500,000 or more.	Mont. Code Ann. § 15-1-802	¶12,440	Require
NC	Required. North Carolina requires EFT payment of corporation income or estimated taxes. Taxpayers that paid estimated tax installments of \$240,000 or more in a 12-month period, or were required to pay their federal estimated corporate income tax by electronic funds transfer must pay by EFT.	N.C. Gen. Stat. § 105-241	¶12,440	Require
ND	Allowed. North Dakota allows EFT payment of corporation income or estimated taxes.	N.D. Cent. Code § 57-01-02	¶12,440	Allowed
NE	Required. Nebraska requires EFT payment of corporation income or estimated taxes. The Tax Commissioner requires the use of electronic funds transfer (EFT) for all payments of taxes or fees for certain sales and use tax, income tax withholding, corporate income tax, and motor fuels taxes, if the taxpayer had made tax or fee payments above the designated threshold for that same tax program in a prior tax year. The current threshold applies to all payments over \$5,000.	Neb. Rev. Stat. § 77-1784(4) ; Circa	¶12,440	Require
NH	Required. New Hampshire requires EFT payment of corporation income or estimated taxes. EFT payment is required only if prior year's tax payment exceeds \$100,000.	N.H. Rev. Stat. Ann. § 21-J:3, XXI	¶12,440	Require
NJ	Required. New Jersey requires EFT payment of corporation income or estimated taxes. All payments of corporate business tax must be made electronically.	N.J. Rev. Stat. § 54:48-4.1(b) ; N.J.	¶12,440	Require
NM	Allowed. New Mexico allows EFT payment of corporation income or estimated taxes.	NMSA 1978 § 9-11-6.3	¶12,440	Allowed
NV	N/A	N/A	N/A	N/A
NY	Required. New York requires EFT payment of corporation income or estimated taxes. EFT payment of franchise taxes is required for estimated taxes but not for payment of the balance due on corporation tax returns and extensions.	N.Y. Tax Law § 29 ; E-file mandate	¶12,440	Require
OH	N/A The corporate franchise tax was eliminated after 2013.	Ohio Rev. Code Ann. § 5733.022	¶12,440	N/A
OK	Allowed. Oklahoma allows EFT payment of corporation income or estimated taxes.	Oklahoma Tax Commission, Electr	¶12,440	Allowed

OR	Required. Oregon requires an EFT payment of corporation income tax or estimated taxes.	Or. Rev. Stat. § 314.518(1) ; Or. Ad ¶12,440	Require
PA	Required. Pennsylvania requires EFT payment of corporation income or estimated taxes. EFT required for payments of \$1,000 or more. Required. Rhode Island requires EFT payment of corporation income or estimated taxes when the tax required to be paid exceeds \$10,000. Beginning on January 1, 2023, any larger business registrant is required to electronically remit taxes. A "larger business registrant" means any person who operates as a business whose combined annual liability for all taxes administered by the Rhode Island Division of Taxation for the entity is or exceeds \$5,000; or operates as a business whose annual gross income is over \$100,000 for the entity.	Pa. Stat. Ann. 72 § 9 ; Pa. Code 61 ¶12,440	Require
RI		R.I. Gen. Laws § 44-1-31 ; R.I. Reg ¶12,440	Require
SC	Required. South Carolina requires EFT payment of corporation income or estimated taxes. EFT payment is required for taxpayers with a tax liability of \$15,000 or more for any filing period.	S.C. Code Ann. § 12-54-250 ;Taxp: ¶12,440	Require
SD	N/A	N/A	N/A
TN	Required. Tennessee requires EFT payment of corporation income or estimated taxes. All excise and franchise tax payments must be made electronically.	Tenn. Code Ann. § 67-1-115(a) ; Nr ¶12,440	Require
TX	Required. Texas requires EFT payment of corporation income or estimated taxes. EFT payment is required when \$10,000 or more of franchise tax paid during the preceding fiscal year if it's reasonable to anticipate at least that amount will be paid during the current fiscal year.	Tex. Tax Code Ann. § 111.0625(b) ¶12,440	Require
UT	Allowed. Utah allows EFT payment of corporation income or estimated taxes. State allows online payment using state's online payment system or via direct debit; preauthorization is required for making EFT using ACH credit.	PaymentExpress Frequently Asked ¶12,440	Allowed
VA	Required. Virginia requires EFT payment of corporation income or estimated taxes. EFT payment is required if average monthly tax liability exceeds \$20,000. All corporations are required to file estimated tax payments and annual corporate income tax final payments electronically.	Va. Code Ann. § 58.1-202.1 ; Virgin ¶12,440	Require
VT	Allowed. Vermont allows EFT payment of corporation income or estimated taxes. EFT payment is allowed for estimated taxes. EFT payment may be required for taxpayers who make federal tax payments by electronic funds transfer or for taxpayers who submitted to the Commissioner two or more protested or otherwise uncollectible checks in past two years.	Vt. Stat. Ann. 32 § 5858(6) ¶12,440	Allowed
WA	N/A	N/A	N/A
WI	Required. Wisconsin requires EFT payment of corporation income or estimated taxes. Corporate income and franchise tax estimated tax payments and tax due with the return must be paid electronically when next tax less refundable credits on prior year's return was \$1,000 or more. Income tax withholding payment must be paid electronically when required deposits were \$300 or more in prior calendar year.	Wis. Admin. Code Tax 1.12 ¶12,440	Require
WV	Required. West Virginia requires EFT payment of corporation income or estimated taxes. Taxpayers will be notified, at least 90 days before the first required payment, that they have met the tax liability threshold of \$50,000 and are required to pay tax by EFT.	W. Va. Code § 11-10-5(c)(4) ; Cod ¶12,440	Require
WY	N/A	N/A	N/A

SUT EFT REQUIREMENTS BY STATE
Thomson Reuters Checkpoint

EFT Required or Allowed This chart shows whether each state allows or requires payment of sales use tax by electronic fund transfers (EFT).

State	EFT	Authority	Editorial Reference
AK		N/A	N/A
AL	N/A	Ala. Admin. Code § 810-13-1-.01	¶23,050
AR	Required. EFT is required in Alabama. EFT is required for a single tax payment of \$750 or more.	Ark. Code Ann. § 26-19-105(a)	¶23,050
AZ	Required. EFT is required in Arizona. EFT is required if the monthly liability for sales-use taxes exceeds \$20,000. Required. EFT is required in Arizona. All taxes administered by the Department of Revenue, except individual income tax, are required to be paid through electronic funds transfer (EFT) if the taxpayer's liability is as follows: \$5,000 or more for any taxable year beginning in 2020 and \$500 or more for any taxable year beginning after 2020. Taxpayers can apply for an annual waiver of the EFT payment requirement. Transaction privilege (sales) tax and use tax are among the taxes administered by the Department.	Ariz. Rev. Stat. Ann. § 42-1129 ; A	¶23,050
CA	Required. EFT is required in California if the estimated monthly tax liability averages \$10,000 or more. The CDTFA reviews payment histories each year and notifies businesses that are required to pay by EFT.	Cal. Rev. & Tax. Cd. § 6479.3(a)	¶23,050
CO	Required. EFT is required in Colorado. If a taxpayer's prior year sales and use tax liability was \$75,000 or more, EFT and electronic filing are required.	Colo. Rev. Stat. § 39-21-119.5(4)(f)	¶23,050
CT	Required. EFT is required in Connecticut.	Conn. Gen. Stat. § 12-686 ; Conne	¶23,050
DC	Required. EFT is required in the District of Columbia. Any sales and use payment exceeding \$5,000 for a period must be paid electronically.	D.C. Code Ann. § 47-4402(c)	FR: ¶23,050
DE	N/A	N/A	N/A
FL	Required. EFT is required in Florida. Payment by electronic means is required for taxpayers who have paid \$20,000 (effective January 1, 2023, \$5,000) or more in the prior fiscal year.	Fla. Stat. § 213.755(1) ; Fla. Admin	¶23,050
GA	Required. EFT is required in Georgia. EFT is required if a taxpayer owes more than \$500.	Ga. Code Ann. § 48-2-32(f)(2.1) ; (¶23,050
HI	Required. EFT is required of any taxpayer whose liability for any tax type was more than \$100,000 in any one taxable year who is notified and required to pay taxes. If a taxpayer is required to electronically file or pay federal taxes, then the taxpayer must electronically file or pay Hawaii taxes.	Haw. Rev. Stat. § 231-9.9(a)	¶23,050
IA	Required. EFT is required in Iowa. EFT is required for sellers registered under the Streamlined Sales Use Tax Agreement.	Iowa Code § 423.50(2)	¶23,050
ID	Required. EFT is required in Idaho. Taxes and additional interest, penalties or fees must be paid by EFT if the amount paid or payable to the state is \$100,000 or more. Businesses that have tax liabilities of less than \$100,000 can pay those taxes using EFT.	Idaho Code § 67-2026(1) ; Idaho A	¶23,050
IL	Required. EFT is required in Illinois. EFT is required if the annual tax liability is \$20,000 or more.	ILCS Chapter 20 § 2505/2505-210	¶23,050
IN	Not allowed. Indiana requires retail merchant to pay sales use taxes through the department's online tax filing program.	Ind. Code § 6-2.5-6-1(e)	¶23,050

Require	40
Allowed	8
N/A	3

Of the 44 states and the District of Columbia that levy a sales and use tax, for example, 40 require EFT payments at some level.

Of the six states sharing a border with Pennsylvania, five levy a sales and use tax, and all but one of those require EFT payments on some level.

KS	Required. EFT is required in Kansas. All sales and use tax remittances from model 1, 2, and 3 sellers must be remitted electronically. Any taxpayer with total sales tax liability exceeding \$45,000 in any calendar year must remit tax due by electronic funds transfer no later than the date ordinarily required for such remittance.	Kan. Stat. Ann. § 75-5151	¶23,050	Require
KY	Required. Effective October 1, 2021, electronic filing and payment is mandated for all taxes that are already part of the eFile system, including sales tax, consumer's use tax, transient tax and waste tire fee. Required. EFT is required in Louisiana. Payment by EFT is required if tax payments averaged more than \$5,000 per reporting period during the prior 12-month period or tax returns are filed more frequently than monthly and average total payments during the prior 12-month period exceeded \$5,000 per month. Payment by EFT is allowed for other taxpayers with Department of Revenue approval. For taxable period beginning on or after 1/1/2018, the secretary of the Louisiana Department of Revenue may require payments by electronic funds transfer.	Ky. Admin. Regs. 103 § 1:160 ; Ke	¶23,050	Require
LA	Required. EFT is required in Louisiana. Payment by EFT is required if tax payments averaged more than \$5,000 per reporting period during the prior 12-month period or tax returns are filed more frequently than monthly and average total payments during the prior 12-month period exceeded \$5,000 per month. Payment by EFT is allowed for other taxpayers with Department of Revenue approval. For taxable period beginning on or after 1/1/2018, the secretary of the Louisiana Department of Revenue may require payments by electronic funds transfer.	La. Rev. Stat. Ann. § 47:1519(B)(1)	¶23,050	Require
MA	Required. EFT is required in Massachusetts. EFT is mandatory if the total sales and use tax liability is at least \$5,000.	Mass. Regs. Code 830 CMR 62C.	¶23,050	Require
MD	Allowed. EFT is allowed in Maryland. An agent of a payor or employer can be required to make payments in immediately available funds on the date the payment is due by the employer or payor if the total amount of the payments to be made by the agent for any pay period exceeds \$10,000 in the aggregate. The comptroller or the Department cannot require payment in funds that are immediately available if the unpaid tax liability in connection with a tax return, report, or other document is less than	Md. Code Ann. Tax-Gen. § 13-104	¶23,050	Allowed
ME	Required. EFT is required in Maine. If the combined tax liability is \$10,000 or more for all tax types, EFT is required.	Me. Rev. Stat. Ann. 36 § 193 ; Coc	¶23,050	Require
MI	Required. EFT is required in Michigan. EFT required if total liability was \$720,000 or more in prior year. EFT is voluntary for others.	Mich. Comp. Laws Ann. § 205.56(¶23,050	Require
MN	Required. EFT is required in Minnesota. EFT is required if tax liability for the prior fiscal year is \$10,000 or more.	Minn. Stat. § 289A.20, Subd. 4(c)	¶23,050	Require
MO	Required. EFT is required in Missouri. All sellers who are subject to the requirement of quarter-monthly filing must pay quarter-monthly sales tax electronically.	Mo. Rev. Stat. § 144.081(9)	¶23,050	Require
MS	Required. EFT is required in Mississippi. EFT is required if \$20,000 or more is owed or under other circumstances.	Miss. Code Ann. § 27-3-81 ; Miss.	¶23,050	Require
MT	Allowed. EFT is allowed in Montana.	Mont. Admin. R. § 42.5.201	¶23,025	Allowed
NC	Required. EFT is required in North Carolina. Taxpayers who paid \$240,000 of sales and use taxes during a consecutive 12-month period must pay by EFT.	N.C. Gen. Stat. § 105-241	¶23,050	Require
ND	Not required. EFT is allowed in North Dakota. EFT must be made no later than the normal payment date. An election to pay taxes by EFT is binding until the taxpayer applies to the Commissioner to rescind the election.	N.D. Cent. Code § 57-01-02(15)	¶23,050	Allowed
NE	Required. EFT is required in Nebraska. The Tax Commissioner may require the use of electronic funds transfers for any taxes, fees, or amounts required to be paid to, or collected by, the Tax Commissioner for any taxpayer who made payments exceeding \$5,000.	Neb. Rev. Stat. § 77-1784(4)	¶23,050	Require
NH	Required. Paper returns are allowed as discussed at ¶23,010	N.H. Rev. Stat. Ann. § 78-A:8	¶23,050	Require
NJ	Required. EFT is required in New Jersey. EFT is required if the prior year's tax liability for any type of tax (except gross income, transfer inheritance and estate tax) exceeded \$10,000. Taxpayers that are not required to remit payments by EFT may voluntarily elect to pay by EFT.	N.J. Rev. Stat. § 54:48-4.1	¶23,050	Require
NM	Allowed. EFT is allowed in New Mexico.	NMSA 1978 § 6-10-1.2	¶23,050	Allowed

NV	Allowed. EFT is allowed in Nevada.	Nev. Admin. Code § 360.584	¶23,050	Allowed
NY	Required. EFT is required in New York. EFT is required for taxpayers with sales and use tax liability of \$500,000 or more.	N.Y. Tax Law § 10(b)(1)(A)	¶23,050	Require
OH	Required. EFT is required in Ohio. The EFT requirement applies to vendors, sellers, purchasers, consumers and direct pay permit holders whose tax liabilities exceed \$75,000. The requirement begins in the second year after attaining the threshold. Taxpayers must use a commissioner-approved electronic method. Direct pay permit holders must use EFT unless directed otherwise.	Ohio Rev. Code Ann. § 5739.122	¶23,050	Require
OK	Required. EFT is required in Oklahoma. EFT is required for taxpayers who have owed \$2,500 or more per month in the prior fiscal year.	Okla. Stat. 68 § 1365(D)	¶23,050	Require
OR	N/A	N/A	N/A	N/A
PA	Required. EFT is required in Pennsylvania. EFT is required for payments of \$1,000 or more.	Pa. Stat. Ann. 72 § 9 ; Pa. Code 61	¶23,050	Require
RI	Required. EFT is required in Rhode Island. Payment by EFT or other electronic means is required when the average monthly sales and use tax liability is \$200 or more per month for the previous calendar year. Beginning on January 1, 2023, any larger business registrant is required to electronically remit taxes. A "larger business registrant" means any person who operates as a business whose combined annual liability for all taxes administered by the Rhode Island Division of Taxation for the entity is or exceeds \$5,000; or operates as a business whose annual gross income is over \$100,000 for the entity.	R.I. Gen. Laws § 44-19-10.3 ; R.I.	¶23,050	Require
SC	Required. EFT is required in South Carolina. EFT is required for taxpayers with a liability of \$15,000 or more during a filing period.	S.C. Code Ann. § 12-54-250 ; Tax	¶23,050	Require
SD	Allowed. EFT is allowed in South Dakota. Tax must be remitted by the second to the last day of the month following each monthly period.	S.D. Codified Laws § 10-59-32	¶23,050	Allowed
TN	Required. EFT is required in Tennessee. The Commissioner may require electronic transfers by any persons.	Tenn. Code Ann. § 67-1-115(a) ; T	¶23,050	Require
TX	Required. EFT is required in Texas. EFT is required for a taxpayer who paid \$10,000 or more in tax during the preceding fiscal year and is anticipated to pay at least that much in the current fiscal year.	Tex. Tax Code Ann. § 111.0625(b)	¶23,050	Require
UT	Required. EFT is required in Utah. EFT is required if the prior year's tax liability is \$96,000 or more.	Utah Code Ann. § 59-12-108(1)(a)	¶23,050	Require
VA	Required. EFT is required in Virginia. EFT is required if the average monthly liability exceeds \$20,000.	Va. Code Ann. § 58.1-202.1	¶23,050	Require
VT	Allowed. EFT is allowed in Vermont. Payments can be authorized by the Commissioner and can be required from taxpayers who must make federal tax payments by EFT or those taxpayers who submitted to the Commissioner two or more protested or otherwise uncollectible checks in past two years.	Vt. Stat. Ann. 32 § 9776	¶23,050	Allowed
WA	Required. EFT is required in Washington for all taxpayers on monthly and quarterly schedules unless the DOR waives the requirement.	Wash. Rev. Code § 82.32.080(2)(c)	¶23,050	Require
WI	Required. EFT is required in Wisconsin. General, county, and stadium sales and use tax must be paid electronically if the aggregate due in the prior calendar year was \$300 or more. Local exposition tax, premier resort tax, and rental vehicle fees must be paid electronically if EFT is required for general, county, and stadium sales and use taxes.	Wis. Admin. Code Tax 1.12	¶23,050	Require
WV	Required. EFT is required in West Virginia. Taxpayers will be notified at least 90 days before the first required payment that they have met the tax liability threshold of \$50,000 and are required to pay tax by EFT.	W. Va. Code § 11-10-5t(c)(4) ; Cor	¶23,050	Require
WY	Allowed. EFT is allowed in Wyoming.	Wyo. Dept. Rev., Wyoming Intern	¶23,050	Allowed

State Tax Chart Results

Tax Type: Personal Income

Legend:

N/A = Not Applicable

Update - See additional details within chart

EFT Allowed or Required

Tax Payment by Credit Card

1-No provision

2-Not required

9-N/A

22-Allowed

17-Required*

=51 total

*Of the 38 states + DC that levy a PIT tax, for example, **17 require EFT payments at some level.**

Of the six states sharing a border with PA (see yellow highlighting below), **five levy a PIT tax**, and **two of those states require EFT payments on some level.**

State	EFT	Payment by Credit Card
AK	N/A	N/A
AL	Required. If single tax payment is \$25,000 or more (individuals) or \$750 or more (business entities).	Yes.
AR	No Provision.	Yes.
AZ	Not required. Statutory provision that allows Department of Revenue to adopt rules that require payments, including estimated tax payments, by EFT does not apply to individual income tax	No.
CA	Required. Electronic payments are required if estimated tax or extension payments exceed \$20,000, or total tax liability exceeds \$80,000.	Yes.
CO	Allowed. EFT payments must be made by 4 p.m. Mountain Standard Time (MST) on the due date in order to be treated as paid on that day. Payments made after 4 p.m. MST are considered to be made on the following day. If the due date for the tax payment falls on a weekend or a legal holiday, the due date is the next business day. Payments made on a weekend or legal holiday are treated as paid before 4 p.m. MST of the next business day.	Yes.
CT	Allowed. All taxpayers registered for withholding taxes are required to file returns and pay tax electronically, otherwise voluntary for individuals.	Yes. Connecticut taxpayers may pay their Connecticut income tax liability by credit card.
DC	Allowed. Taxpayers filing electronically with a balance due may pay the amount due by Electronic Funds Transfer (EFT) from their checking or saving account.	Yes.
DE	Allowed. E-pay by direct debit.	Yes. Restricted.
FL	N/A	N/A
GA	Required. Required if taxpayer owes more than \$500.	Yes.
HI	Required. Every person whose tax liability for any one taxable year exceeds \$100,000 and who files a tax return must remit taxes by electronic funds transfer. Any person required to electronically remit any federal taxes must electronically remit any Hawaii taxes.	Yes.
IA	Allowed.	Yes.

ID	Required. For trusts and estates if the amount of taxes and related interest, penalties, or fees paid or payable is \$100,000 or more. Trusts and estates whose liability is less than \$100,000 and individual taxpayers can elect to pay by EFT.	Yes.
IL	Required. A taxpayer (other than an individual taxpayer) who has an annual tax liability of \$20,000 or more, and an individual taxpayer who has an annual tax liability of \$200,000 or more, must make all payments by EFT.	Yes.
IN	Allowed.	Yes.
KS	Allowed.	Yes.
KY	Allowed. Although payment by EFT may be required, it is not currently required for income taxes other than withholding taxes.	Yes. The Kentucky Department of Revenue accepts payments by credit card.
LA	Allowed. Individual income taxpayers can voluntarily remit amounts due by EFT with the revenue department's approval.	Yes. Only available for returns filed electronically.
MA	Allowed.	Yes.
MD	Required. A taxpayer whose unpaid tax liability is \$10,000 or more must remit payment by immediately available funds under methods prescribed by the regulations.	Yes.
ME	Required. If the combined tax liability is \$10,000 or mre for all tax types, EFT is required.	No. Electronic payment may be made via EZ Pay on state website.
MI	Allowed.	Yes.
MN	Required. Fiduciaries administering 100 or more trusts must pay fiduciary income	Yes.
MO	Allowed. Electronic bank draft or E-Check subject to a 60¢ handling fee.	Yes.
MS	Allowed.	Yes. Available for delinquent
MT	Required. Amount due must be \$500,000 or more.	Yes.
NC	Required. Taxpayers who remit an average of \$20,000 per month are required to pay by electronic funds transfer.	Yes.
ND	Allowed. Must be made no later than the normal payment date. Election to pay taxes by electronic funds transfer is binding until taxpayer applies to the Commissioner to rescind the election.	Yes.
NE	Required. EFT is required if the prior year's tax payment exceeds the statutory amount.	Yes.
NH	Required. If prior year's tax payment exceeds \$100,000.	Yes.
NJ	N/A	Yes. A fee is required to use a
NM	Allowed.	Yes.
NV	N/A	N/A
NY	Allowed. Taxpayers may elect to pay personal income or estimated taxes by EFT.	Yes.
OH	Allowed. Personal individual taxes may be paid by electronic check.	Yes.

OK	Allowed.	Yes.
OR	Allowed.	Yes.
PA	Required. Applicable to personal income payments made after December 31, 2021, payments equal to, or greater than, \$15,000 must be made electronically.	Yes.
RI	Not required. The EFT provision does not apply to the payment of personal income taxes by individuals. Beginning on January 1, 2023, any larger business registrant is required to electronically remit taxes. A "larger business registrant" means any person who operates as a business whose combined annual liability for all taxes administered by the Rhode Island Division of Taxation for the entity is or exceeds \$5,000; or operates as a business whose annual gross income is over \$100,000 for the entity.	Yes.
SC	Required. Any person owing \$15,000 or more, in connection with any return, report, or other document may be required to pay the tax liability in funds which are available immediately (EFT or cash).	Yes.
SD	N/A	N/A
TN	N/A	Yes.
TX	N/A	N/A
UT	Allowed. State allows online payment using state's online payment system or via direct debit.	Yes.
VA	Allowed.	Yes.
VT	Allowed. Taxpayers may pay taxes with credit or debit card using VTPay, the state's online payment system.	Yes.
WA	N/A	N/A
WI	Required. Required if taxpayer's prior year estimated taxes were \$2,000 or more, or if taxpayer's income tax withholding payment(s) in the prior year was \$300 or more.	Yes. Vendor charges 2.5% fee.
WV	Required. Taxpayers are required to file electronically for a tax year if their tax liability for the preceding tax year exceeds a threshold amount. For tax years beginning on or after 01/01/2019, the preceding year threshold amount is \$50,000 (\$25,000 for tax years 2016 - 2018). Taxpayers will be notified at least 90 days before the first required payment that they have met the threshold amount and are required to pay tax by electronic funds transfer.	Yes.
WY	N/A	N/A

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**FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU**

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Independent Regulatory
Review Commission

May 15, 2024

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(Deputy Attorney General)

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DATE OF APPROVAL

Check if applicable
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(AGENCY)

DOCUMENT/FISCAL NOTE NO. 15-463

DATE OF ADOPTION 11/17/2022

BY C. Daniel Hassell

TITLE C. Daniel Hassell
Secretary of Revenue
(Executive Officer, Chairman or Secretary)

BY Stacy Garrity

TITLE Stacy Garrity
State Treasurer
(Executive Officer, Chairman or Secretary)

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BY Adelle B. Adelson 2023.11.06
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11/6/2023

DATE OF APPROVAL

(Deputy General Counsel)
(Chief Counsel-Independent
Agency)
(Strike inapplicable title)

Check if applicable. No Attorney
General Approval or objection
within 30 days after submission.

NOTICE OF PROPOSED RULEMAKING

DEPARTMENT OF REVENUE

61 Pa. Code §§ 5.1 et seq.

Chapter 5. Payment Methods for Obligations Due the Commonwealth

PREAMBLE

The Pennsylvania Department of Revenue (Department) and the Pennsylvania Treasury Department (Treasury), under the authority contained in section 9 of The Fiscal Code (72 P.S. § 9), proposes amendments to Chapter 5 of Title 61 to read as set forth in Annex A.

Purpose of Regulation

The purpose of this proposed rulemaking is to update the existing regulation that has, for the most part, not changed since it was originally promulgated in 1992. Prior amendments to the regulation consist of additions of taxes to which the electronic payment mandate applies and reductions to the threshold for the electronic payment mandate. For example, Act 87 of 2012 and Act 71 of 2013 reduced the payment threshold over which electronic payments are required from \$20,000 to \$10,000 and from \$10,000 to \$1,000, respectively.

Section 9 of the Fiscal Code (72 P.S. § 9) requires the Department and the Treasury to promulgate regulations relating to the way payments are made to the Department for obligations due the Commonwealth. Currently, Chapter 5 of Title 61 focuses mostly on the electronic payment mandate. This proposed rulemaking broadens the scope of the original regulation to address all forms of payments to the Department, not just electronic payments. The proposed rulemaking also memorializes existing payment methods and does not broaden or limit the methods by which payments are currently made to the Department.

The existing regulation and electronic fund transfer mandate already applies to persons remitting the following tax obligations to the Department: Sales and Use, Corporate Net Income, Employer Withholding, Capital Stock-Franchise, Liquid Fuels, Bank Shares, Fuel, Use, Title Insurance and Trust, Mutual Thrift Institutions, Company Shares, Oil Company Franchise, Insurance Premiums, Malt Beverage, Public Utility Realty, Motor Carrier Road Tax and Gross Receipts.

The Pennsylvania Legislature has enacted several new taxes since this regulation was last updated, including the following: Other Tobacco Products Tax, Wine Excise Tax (WET), Wine Expanded Permit, Carsharing Fee, Consumer Fireworks Tax, Medical Marijuana Gross Receipts Tax and Fantasy Sports Tax. The Department proposes to impose the electronic payment mandate to these taxes as well as other obligations that are not otherwise exempted.

This proposed rulemaking also coincides with system programming of the Department's modernized tax system.

Description of Proposed Amendments

The proposed rulemaking is largely a re-writing and reorganization of the existing regulation. The major change is that the electronic payment mandate for obligations of \$1,000 or more will now apply to all tax types, except for certain types of Personal Income Tax payments under Article III of the Tax Reform Code and Inheritance Tax payments under Article XXI of the Tax Reform Code, and all other obligations due the Commonwealth paid through the Department of Revenue.

The Department proposes to amend the title of the chapter to Payment Methods for Obligations Due the Commonwealth to clarify that this chapter addresses how all payments are made to the Department rather than just addressing electronic payments.

The Department proposes to reserve sections 5.1 - 5.7. Many of the substantive provisions are proposed to be carried over into new, reorganized and rewritten sections 5.11 - 5.16, as specified below.

The Department proposes to reserve section 5.1 and move the purpose for the chapter into section 5.11, with some changes as discussed below in the description of section 5.11.

The Department proposes to reserve section 5.2 in its entirety and move the definitions into a new section 5.12, with some changes as discussed below.

The Department proposes to reserve section 5.3 in its entirety. Subsections (a) through (d) are obsolete. Subsections (e) through (g) set forth the current amount and method of payment, which will now be set forth in proposed section 5.14. Parts of subsections (g) and (h) will be set forth in Department guidance and instructions, thus eliminating the need for those provisions.

The Department proposes to reserve section 5.4 because it will now be obsolete with the allowable methods of payment set forth in proposed section 5.13.

Section 5.5 was previously reserved in prior rulemaking at 42 Pa.B. 7279 (December 1, 2012).

The Department proposes to reserve sections 5.6 and 5.7 because they contain technical rules related to electronic fund transfer payments. The Department is proposing to provide such technical rules in Department instructions in the future as set forth in proposed subsection 5.13(c).

Section 5.11 (relating to purpose) states the purpose of the regulation, which is to provide for how payments for Commonwealth obligations are to be remitted. The previous section 5.1 contained references to the Department and Treasury, which will not be carried over to this new proposed section. In addition, while the previous purpose section limited the scope of the chapter to electronic funds transfers, the proposed purpose section contains no such limitation. The removal of this limitation will facilitate the application of this chapter to all obligations due the Commonwealth.

The Department proposes to modify the definitions formerly contained in section 5.2 and move them to section 5.12 (relating to definitions).

The definitions “ACH,” “ACH credit” and “ACH debit” are not carried over to the new definitions section, as these are commonly used terms and have generally understood meanings that do not require specialized definitions for purpose of the regulation. In addition, the Department proposes to forgo the use of “ACH” throughout this chapter in favor of the term “automated clearing house.”

The Department has not carried over the term “business day” because the term will not be used in the proposed rulemaking.

The Department proposes to carry over the definition of “EFT – Electronic Funds Transfer” from the prior section 5.2 to the new proposed section 5.12. The Department also proposes to revise the definition by listing the allowable types of electronic payments. Credit and debit card payments have been added as allowable payment methods, given that they are an expedient means of payment authorized by 72 P.S. § 9(a)(1). This proposed definition is also consistent with the Federal Reserve Board’s Regulation E (12 CFR 205.3(b)), defining electronic fund transfers. In addition, the proposed definition provides that virtual currency, defined and described below, is not a permitted form of electronic fund transfer.

The definition for “Fedwire” is carried over from section 5.2 and amended to be consistent with the provisions found in 12 CFR §§ 210.25 – 210.32 related to the FedWire Funds Service.

The definition for “Financial Institution” is added because this term is proposed to be used in the definition of “EFT.” The definition is identical to the definition of financial institution found at section 205.2(i) of the Federal Reserve Board’s Regulation E (12 CFR 205, et seq., relating to Electronic Fund Transfers).

The definition for “Virtual Currency” is added because the term is proposed to be used in the definition of “EFT”. The Department proposes to define “virtual currency” using language that is identical to the Internal Revenue Service definition used in IRS Notice 2014-21 and IRS Frequently Asked Questions on Virtual Currency Transactions.

Section 5.13 (relating to payments in general) provides for the proposed place, method, and procedures by which obligations due the Commonwealth are to be remitted. In subsection (a), the Department proposes a list of methods by which a person may remit payments of obligations due the

Commonwealth. In subsections (a) and (c), the Department proposes that the place, procedures, and technical criteria for the remittance of payments due the Commonwealth will be published in Department instructions and publications. Placing such information in Department instructions and publications rather than directly in the regulation is necessary to account for frequently changing addresses, systems, and technologies. Ways to obtain forms and instruction by mail, phone, or online can be found on the Department's web site at <https://www.revenue.pa.gov/FormsandPublications/Pages/How-Do-I-Get-Forms.aspx>.

Section 5.14 (relating to payments required to be paid by EFT) provides the rules for the electronic payment mandate. Subsection (a) applies to payments of \$1,000 or more, and to all tax types, with some exceptions as set forth in subsections (b) and (c). Subsections (b) and (c) outline the payment criteria for certain Personal Income Tax payments under Article III of the Tax Reform Code and Inheritance Tax payments under Article XXI of the Tax Reform Code. Section 5.14, subsections (b) and (c) are the exceptions to the general rule contained in subsection (a).

Section 5.14, subsection (b) provides that payments due under Article III (Pennsylvania Personal Income Tax payments), as listed in paragraphs (1)-(3) are not subject to the \$1,000 EFT requirement. Section 9 of the Fiscal Code creates the EFT requirement, but also provides that the Department and the Treasury cannot impose the EFT payment requirement on Article III payments. Rather, Article III payments are subject to the \$15,000 EFT requirement contained in Section 332.1 of the Tax Reform Code ("TRC"). Section 332.1 of the Tax Reform Code was specifically added to Article III in 2021 to apply to Article III Personal Income Tax payments. The regulatory provisions under Section 5.14(b) are consistent with both Section 9 of the Fiscal Code and Section 332.1 of the Tax Reform Code.

Section 5.14(c) removes inheritance tax payments under Article XXI of the TRC from the requirements of section 5.14(a). Inheritance Tax payments are exempted from the EFT payment requirement because those payment are all made to the County Registers of Wills (“ROWS”), who act as agent for the Department. The ROWs have their own procedures and systems in place to receive payments. Imposing an EFT payment requirement and potential penalty for inheritance tax payments cannot be implemented given the myriad and divergent procedures and systems of the 67 ROW county offices.

Section 5.15 (relating to date of receipt) provides the date on which payments are considered received by the Department. Persons with obligations due the Commonwealth are notified they are responsible for their choice of payment and bear the burden of any late payments associated with their choice, even if the late payment is due to circumstances beyond the person’s control.

Section 5.16 (relating to penalty) reiterates the statutory penalty for failure to remit payments by electronic fund transfer when required. See 72 P.S. § 9.1 (related to failure to make payment by electronic fund transfer). The statute requires the Department to impose a penalty if there is a failure to make a payment by electronic fund transfer when required. This proposed language clarifies that the penalty is imposed upon the total amount of each payment remitted. It further clarifies that the penalty is imposed upon each payment regardless of whether the payment is for principal tax, interest, penalties, additions, fees or a combination thereof. In addition, to the specific amendments cited above, the following changes from the existing regulations are being made: Outdated references to Department Bureaus and addresses are removed. Provisions relating to filing tax returns are beyond the scope of the regulations and are also removed.

Affected Parties

This rulemaking applies to all persons making payment of obligations due the Commonwealth through the Department of Revenue.

Fiscal Impact

The Department has determined that the proposed amendment will have minimal or no revenue impact on the Commonwealth.

Paperwork Requirements

The proposed amendments will not result in additional paperwork for the public or the Commonwealth.

Effectiveness/Sunset Date

This proposed rulemaking will become effective upon notice or final-form publication in the *Pennsylvania Bulletin*. The regulation is scheduled for review within five years of final publication. No sunset date has been assigned.

Public Comments and Contact Person

Interested persons are invited to submit in writing any comments, suggestions, or objections regarding the proposed amendments to Maria L. Miller, Office of Chief Counsel, Department of Revenue, Dept. 281061, Harrisburg, Pennsylvania 17128-1061, within 30 days after the date of the publication of this notice in the *Pennsylvania Bulletin*.

Regulatory Review

Under section 5(a) of the Regulatory Review Act (71 P.S. § 745.5(a)), on May 15, 2024, the Department submitted a copy of these proposed amendments to the Independent Regulatory Commission (IRRC) and to the Chairpersons of the House Committee on Finance and the Senate Committee on Finance. In addition to submitting the amendment, the

Department has provided IRRC and the Committees with a copy of a detailed Regulatory Analysis Form prepared by the Department in compliance with Executive Order 1996-1, “Regulatory Review and Promulgation.” A copy of this material is available to the public upon request.

The Committee may, at any time prior to the submittal of the final-form regulation, convey to the agency and IRRC, their comments, recommendations and objections to the proposed regulation. The IRRC may, within 30 days of the close of the public comment period, submit to the Department and Committees, any comments, recommendations and objections to the proposed regulation. The notification shall specify the regulatory review criteria which have not been met. The Regulatory Review Act specifies detailed procedures for review, prior to final publication of the rulemaking, by the Department, the General Assembly and the Governor of comments, recommendations or objections raised.

PATRICK M. BROWNE
SECRETARY OF REVENUE

STACY GARRITY
STATE TREASURER

ANNEX A

Title 61. Revenue

Part I. Department of Revenue

Subchapter A. General Provisions

Chapter 5. [Payment by Electronic Funds Transfer] Payment Methods for Obligations Due the Commonwealth.

§ 5.1. [Purpose.] (Reserved).

§ 5.2. [Definitions.] (Reserved).

§ 5.3. [Payments required to be paid by EFT.] (Reserved).

§ 5.4. [Voluntary participation.] (Reserved).

§ 5.6. [EFT Payments.] (Reserved).

§ 5.7. [Miscellaneous provisions.] (Reserved).

(Editor's Note: The text in §§ 5.11 – 5.16 is new and is not underlined for ease of reading.)

§ 5.11. Purpose.

Pursuant to section 9 of the FC (72 P.S. § 9), this chapter provides the method by which obligations due the Commonwealth shall be remitted to the Department.

§ 5.12. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

EFT – Electronic Funds Transfer – A transfer of funds, other than a transaction originated by check, draft or similar paper instrument, which is initiated through an electronic terminal, telephone, computer, or magnetic tape to order, instruct, or authorize a financial institution to debit

or credit an account. For purposes of this Chapter, the term includes only the following types of EFT:

- (i) Automated clearing house debit or credit.
- (ii) Debit or credit card.
- (iii) Fedwire or other wire transfer, but only with prior approval of the Department.
- (iv) Other EFT as designated in Department instructions or publications.

The term does not include virtual currency.

Fedwire – FedWire Funds Service – The funds-transfer system, as described in 12 CFR §§ 210.25 – 210.32, owned and operated by the Federal Reserve Banks.

Financial Institution – A bank, savings association, credit union, or any other person that directly or indirectly holds an account belonging to a consumer, or that issues an access device and agrees with a consumer to provide electronic fund transfer services.

Treasury – The Treasury Department of the Commonwealth.

Virtual Currency – A digital representation of value, other than a representation of the U.S. dollar or a foreign currency, that functions as a unit of account, a store of value, and a medium of exchange.

§ 5.13. Payments in general.

(a) *Place.* A person shall remit payment of an obligation due the Commonwealth at such location as the Department shall designate in Department instructions or publications.

(b) *Method.* Unless otherwise provided in this chapter, a person may remit payment of an obligation due the Commonwealth to the Department by one of the following methods:

- (1) Cash.

(2) Check, draft or similar paper instrument, including personal check, certified check or cashier's check.

(3) EFT.

(c) *Procedures and Technical Criteria.* The Department will provide procedures and technical criteria for remittance of payments in Department instructions and publications.

§ 5.14. Payments required to be paid by EFT.

(a) *General Rule.* Unless otherwise provided for in this section, a payment of \$1,000 or more toward an obligation due the Commonwealth must be remitted to the Department using one of the following payment methods:

(1) EFT. Failure to comply with Department instructions related to the manner and procedures for the remittance of EFT payments will be deemed to be a failure to remit by EFT.

(2) In lieu of EFT, a certified or cashier's check.

(b) *TRC Section 332.1 Payments.* The following payments are subject to the electronic payment provisions of Section 332.1 of the TRC (72 P.S. § 7332.1) and are not subject to the payment provisions in subsection (a):

(1) Form PA-40 (Personal Income Tax Return) and PA-41 (Fiduciary Income Tax Return) tax liability payments, including estimated payments and payments made with the return.

(2) Form PA-40 NRC (Nonresident Consolidated Income Tax Return) tax liability payments.

(3) Withholding payments required under Section 316.2, 324, and 324.4 of the TRC (72 P.S. §§ 7316.2, 7324, and 7324.4).

(4) Other payments made by individuals under Article III of the TRC.

(c) *Inheritance Tax Payments.* Inheritance Tax payments under Article XXI of the TRC (72 P.S. §§ 9101, et seq.) are not subject to the payment provisions in subsection (a).

§ 5.15. Date of receipt rules.

(a) The receipt date of a payment of an obligation due the Commonwealth depends upon the method of payment.

(1) For an automated clearing house debit payment, the receipt date is the date the payor authorizes the Department to debit the payor's account.

(2) For an automated clearing house credit or Fedwire payment, the receipt date is the settlement date provided by the payors originating institution.

(3) For a credit or debit card payment, the receipt date is the date the Department's third-party provider approves the payment.

(4) For payments mailed to the Department, the receipt date is the US Postal Service postmark date.

(5) For payments delivered in person or by courier, the receipt date is the date the payment is delivered to and accepted by the Department.

(b) The person with the obligation due the Commonwealth bears the burden of remitting the payment by the due date. The person with the obligation due the Commonwealth is accountable for errors committed by the person, the payor or third parties. Such errors are not justification for the abatement of interest or penalty.

§ 5.16. Penalty.

A person who fails to remit an obligation due the Commonwealth using the method required under section 5.14(a) shall be subject to a penalty of 3% of the total amount of each

payment remitted, not to exceed \$500. The penalty will be imposed upon all payment types including principal tax, interest, penalties, additions, and fees, or a combination thereof.

May 15, 2024

From: [Bulletin](#)
To: [Miller, Maria \(REV\)](#)
Cc: [Gohsler, Thomas](#); [Brenner, John](#); [Rhodes, Alexis](#); [Brosso, Dominic](#); [Adeline E. Gaydosh](#)
Subject: [External] Re: Notice of Proposed Rulemaking (15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Date: Wednesday, May 15, 2024 8:58:56 AM

ATTENTION: *This email message is from an external sender. Do not open links or attachments from unknown senders. To report suspicious email, use the [Report Phishing button in Outlook](#).*

Good morning, Maria,

Thank you for sending this proposed rulemaking. As requested it is scheduled for publication in the 5/25 issue of the *Pennsylvania Bulletin*.

Have a great day,
Adeline

Adeline Gaydosh | Legal Assistant
agaydosh@palrb.us | 717.783.3984
Legislative Reference Bureau
Pennsylvania Code & Bulletin Office
647 Main Capitol Building
Harrisburg, PA 17120

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Wednesday, May 15, 2024 8:48 AM
To: Bulletin <bulletin@palrb.us>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Brenner, John <jbrenner@pa.gov>; Rhodes, Alexis <alrhodes@pa.gov>; Dominic Brosso <dbrosso@pa.gov>
Subject: Notice of Proposed Rulemaking (15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth

Kindly provide acknowledgement for receipt of this message by email reply to:
mariamil@pa.gov.

RE: 61 Pa. Code §§ 5.1 – Payment Methods for Obligations Due the Commonwealth

Good morning:

Attached is the Department of Revenue's Proposed Regulation (#15-463) at 61 Pa. Code §§ 5.1 (relating to payment methods for obligations due the commonwealth).

As instructed by the Office of General Counsel (OGC)—see below thread—we are providing

you with official *MSWord* versions of the following documents for publication in the Saturday, May 25, 2024, edition of the *Pennsylvania Bulletin*:

- Preamble
- Annex

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Independent Regulatory
Review Commission

May 15, 2024

We are also including, for your records, a merged PDF file (see attachment 3) of the "OAG approved" regulatory package, including the signed face sheet and RAF w/ attachment, per OGCs instructions.

Please contact me if you have any questions.

Thank you,

Maria L. Miller | Regulatory Coordinator
PA Department of Revenue | Office of Chief Counsel
PO Box 281061 | Hbg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
www.revenue.pa.gov

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From: Abelson, Addie <adabelson@pa.gov>
Sent: Wednesday, April 24, 2024 2:42 PM
To: Miller, Maria (REV) <mariamil@pa.gov>
Cc: GC, Regulations <RA-GCREGULATIONS@pa.gov>; Keys, Jaclyn (GC) <jackkeys@pa.gov>; Bordonaro, Nicole (GC) <nbordonaro@pa.gov>; Gohsler, Thomas <tgohsler@pa.gov>; Brenner, John <jbrenner@pa.gov>; Rhodes, Alexis <alrhodes@pa.gov>; Brosso, Dominic <dbrosso@pa.gov>
Subject: FW: [EXTERNAL] Proposed Regulation #15-463 (Revenue)

Hi Maria:

OAG approved this rulemaking for form and legality. The face sheet and instructions for delivery are the last two attachments. You may proceed with delivery and feel free to reach out if you have any questions.

Warm regards,

Addie A. Abelson | Deputy General Counsel
Governor's Office of General Counsel
333 Market Street, 17th Floor | Harrisburg, PA 17101
Phone: (717) 214-9535 | Fax: (717) 787-1788
adabelson@pa.gov | www.ogc.pa.gov

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From: Elliott, Amy M. <aelliott@attorneygeneral.gov>

Sent: Wednesday, April 24, 2024 2:11 PM

To: Abelson, Addie <adabelson@pa.gov>; Trotter, Carolyn <ctrotter@attorneygeneral.gov>

Cc: GC, Regulations <RA-GCREGULATIONS@pa.gov>

Subject: FW: [EXTERNAL] Proposed Regulation #15-463 (Revenue)

Good afternoon,

DOR regulation #15-463, as revised, is approved for form and legality only. A signed Face Sheet is attached.

Thanks, Amy

Amy M. Elliott
Chief Deputy Attorney General
Legal Review Section
717-783-6316 (w)
717-941-0523 (c)
aelliott@attorneygeneral.gov

RECEIVED

Independent Regulatory
Review Commission

May 15, 2024

From: [Sarah Shook](#)
To: [Miller, Maria \(REV\)](#)
Subject: FW: [EXTERNAL]: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Date: Wednesday, May 15, 2024 9:03:01 AM
Attachments: [#15-463.Greiner.Proposed Reg Delivery.05.15.2024.pdf](#)
Importance: High
Sensitivity: Confidential

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Independent Regulatory
Review Commission

Received, and will share with the Representative.

May 15, 2024

Thank you.

Kind Regards,
Sarah Shook

Administrative Assistant
Representative Keith J. Greiner, CPA
Finance Committee
49 EW – PA House of Representatives
43rd Legislative District
P. O. Box 202043
Harrisburg, PA 17120-2043
717-783-6422

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Wednesday, May 15, 2024 8:48 AM
To: Robert Gaertner <Rgaertne@pahousegop.com>; Sarah Shook <Sshook@pahousegop.com>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Brenner, John <jbrenner@pa.gov>; Rhodes, Alexis <alrhodes@pa.gov>; Brosso, Dominic <dbrosso@pa.gov>
Subject: [EXTERNAL]: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Importance: High
Sensitivity: Confidential

Kindly provide acknowledgement for receipt of this message by email reply to:
mariamil@pa.gov.

THIS EMAIL IS SENT ON BEHALF OF DEPUTY CHIEF COUNSEL, JOHN D. BRENNER, JR:

TO: Honorable Keith J. Greiner, Minority Chair
House Finance Committee

RE: 61 Pa. Code §§ 5.1, et. seq. - Payment Methods for Obligations Due the Commonwealth (#15-463)

Attached is a cover letter and the following documents for your review and comment,

regarding the Department's the above-captioned proposed regulations at 61 Pa. Code §§ 5.1, et. seq, Chapter 5:

- Signed Face Sheet
- Preamble
- Annex A
- RAF w/ attachment

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Independent Regulatory
Review Commission

May 15, 2024

The deadline for public comment is June 24, 2024.

If you have any questions, please contact me or attorney Brenner at:

John D. Brenner, Jr. | Deputy Chief Counsel
717.787.1382
jbrenner@pa.gov

Best regards,

Maria L. Miller | Regulatory Coordinator
PA Department of Revenue | Office of Chief Counsel
PO Box 281061 | Hbg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
www.revenue.pa.gov

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From: [Leventry, Justin](#)
To: [Miller, Maria \(REV\)](#)
Cc: [Gohsler, Thomas](#); [Brenner, John](#); [Rhodes, Alexis](#); [Brosso, Dominic](#)
Subject: RE: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Date: Wednesday, May 15, 2024 9:04:01 AM
Sensitivity: Confidential

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Received. Thank you.

Independent Regulatory
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May 15, 2024

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Wednesday, May 15, 2024 8:47 AM
To: Leventry, Justin <jleventry@pasen.gov>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Brenner, John <jbrenner@pa.gov>; Rhodes, Alexis <alrhodes@pa.gov>; Brosso, Dominic <dbrosso@pa.gov>
Subject: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Importance: High
Sensitivity: Confidential

ⓘ CAUTION : External Email ⓘ

Kindly provide acknowledgement for receipt of this message by email reply to: mariamil@pa.gov.

THIS EMAIL IS SENT ON BEHALF OF DEPUTY CHIEF COUNSEL, JOHN D. BRENNER, JR:

TO: Honorable Scott E. Hutchinson, Chair
Senate Finance Committee

RE: 61 Pa. Code §§ 5.1, et. seq. - Payment Methods for Obligations Due the Commonwealth (#15-463)

Attached is a cover letter and the following documents for your review and comment, regarding the Department's the above-captioned proposed regulations at 61 Pa. Code §§ 5.1, et. seq, Chapter 5:

- Signed Face Sheet
- Preamble
- Annex A
- RAF w/ attachment

The deadline for public comment is June 24, 2024.

If you have any questions, please contact me or attorney Brenner at:

John D. Brenner, Jr. | Deputy Chief Counsel
717.787.1382
jbrenner@pa.gov

Best regards,

RECEIVED

Independent Regulatory
Review Commission

May 15, 2024

Maria L. Miller | Regulatory Coordinator
PA Department of Revenue | Office of Chief Counsel
PO Box 281061 | Hbg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
www.revenue.pa.gov

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From: [Carraghan, Julie](#)
To: [Miller, Maria \(REV\)](#)
Subject: RE: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Date: Wednesday, May 15, 2024 9:20:50 AM
Sensitivity: Confidential

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Received for the office of Senator Miller. Thank you.

Independent Regulatory
Review Commission

May 15, 2024

Julie Carraghan

Legislative Director, and
Senate Dem. Finance Committee Executive Director
Senator Nick Miller
Room 352 MC
717-787-7105 (office)
Julie.Carraghan@pasenate.com

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Wednesday, May 15, 2024 8:48 AM
To: Carraghan, Julie <Julie.Carraghan@pasenate.com>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Brenner, John <jbrenner@pa.gov>; Rhodes, Alexis <alrhodes@pa.gov>; Brosso, Dominic <dbrosso@pa.gov>
Subject: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Importance: High
Sensitivity: Confidential

EXTERNAL EMAIL

Kindly provide acknowledgement for receipt of this message by email reply to:
mariamil@pa.gov.

THIS EMAIL IS SENT ON BEHALF OF DEPUTY CHIEF COUNSEL, JOHN D. BRENNER, JR:

TO: Honorable Nick Miller, Minority Chair
Senate Finance Committee

RE: 61 Pa. Code §§ 5.1, et. seq. - Payment Methods for Obligations Due the Commonwealth (#15-463)

Attached is a cover letter and the following documents for your review and comment, regarding the Department's the above-captioned proposed regulations at 61 Pa. Code §§ 5.1, et. seq, Chapter 5:

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Review Commission

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If you have any questions, please contact me or attorney Brenner at:

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717.787.1382
jbrenner@pa.gov

Best regards,

Maria L. Miller | Regulatory Coordinator
PA Department of Revenue | Office of Chief Counsel
PO Box 281061 | Hbg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
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From: [Foreman, Mark](#)
To: [Miller, Maria \(REV\)](#)
Subject: Re: Dept of Revenue - Proposed Rulemaking (#15-463) - 61 Pa. Code §§ 5.1, et. seq, Chapter 5. Payment Methods for Obligations Due the Commonwealth
Date: Wednesday, May 15, 2024 9:55:52 AM
Sensitivity: Confidential

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Message received.

Independent Regulatory
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May 15, 2024

On May 15, 2024, at 8:49 AM, Miller, Maria (REV) <mariamil@pa.gov> wrote:

Kindly provide acknowledgement for receipt of this message by email reply to: mariamil@pa.gov.

THIS EMAIL IS SENT ON BEHALF OF DEPUTY CHIEF COUNSEL, JOHN D. BRENNER, JR:

TO: Honorable Steve Samuelson, Chair
House Finance Committee

RE: 61 Pa. Code §§ 5.1, et. seq. - Payment Methods for Obligations Due the Commonwealth (#15-463)

Attached is a cover letter and the following documents for your review and comment, regarding the Department's the above-captioned proposed regulations at 61 Pa. Code §§ 5.1, et. seq, Chapter 5:

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- Preamble
- Annex A
- RAF w/ attachment

The deadline for public comment is June 24, 2024.

If you have any questions, please contact me or attorney Brenner at:

John D. Brenner, Jr. | Deputy Chief Counsel
717.787.1382
jbrenner@pa.gov

Best regards,

Maria L. Miller | Regulatory Coordinator
PA Department of Revenue | Office of Chief Counsel
PO Box 281061 | Hbg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
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