Instructions for RCT-127A Returns

Imposition

Each public utility is required to file an annual report with the PA Department of Revenue. This includes any person, partnership, association, corporation, electric cooperative or other entity furnishing public utility service under the jurisdiction of the Pennsylvania Public Utility Commission or the corresponding regulatory agency of any other state or the U.S. on Dec. 31 of the taxable year. However, any public utility furnishing public utility sewage services or municipality or municipality authority furnishing public utility services is not required to file RCT-127A.

For more information, refer to Article XI-A of the Tax Reform Code of 1971 (72 P.S. § 8101-A et seq).

Report Due Date, Mailing Addresses and Payments

The annual report for the tax year ending 2013 is due on or before May 1, 2014. No extensions for filing are available.

The public utility must file RCT-127A by mailing it to the following address:

PA DEPARTMENT OF REVENUE
PO BOX 280704
HARRISBURG PA 17128-0704

For the tentative tax due, refer to Section 1102-A (c) of the Tax Reform Code of 1971 (72 P.S. § 8102-A (c)) and Page 2 of Corporation Tax Bulletin 120. Mail the Specialty Tax Estimated Payment Coupon (REV-423) with payment, separately from the RCT-127A to the address in the instruction section of the coupon. A fill-in version of the coupon is available on the department's website at **www.revenue.state.pa.us**.

All payments of $1,000 or more made after Dec. 31, 2013, must be made electronically. For information on electronic filing options, visit **www.etides.state.pa.us**.

A penalty of 3 percent of total tax due, up to $500, will be imposed for failing to make any payment of $1,000 or more electronically.

After examining and verifying your PURTA tax information against county assessment data, the Department of Revenue will determine your 2013 tax liability and issue official Notice of Determination by Aug. 1, 2014. Any unpaid tax due must be paid within 45 days of the mailing of the Notice of Determination.

Specific Instructions

Please complete all of the following applicable schedules. If not applicable, mark a schedule as such. Please make additional copies of the schedules as needed.

Parcel details may be reviewed online at **www.purta.state.pa.us**. Refer to instructions listed under PURTA ONLINE.

Schedule 1 (Parts 1 & 2) – **County Summary,** Pages 2 & 3
Schedule 2 – **PURTA Parcel Identification**, Page 4
Schedule 3 – **PURTA New Parcel Identification**, Page 5
Schedule 4 – **PURTA Deleted Parcel Identification**, Page 5
Please attach additional information, such as local tax bills, for parcels deleted.
Schedule 5 – **PURTA PROPERTY - Pending Appealed Assessments**, Page 6
Schedule 6 (Parts 1 & 2) – **PURTA FINALIZED APPEALS** – Compensating Adjustment Worksheet (tax years 1998 to date inclusive) and Compensating Adjustment Summaries, Page 7

PURTA ONLINE

The Department of Revenue offers utilities access to the online database used by the department and local taxing authorities to record information for PURTA.

Step One - Registering to use the system

Each utility official desiring to use the PURTA online system must first register at **www.purta.state.pa.us**.

- Identify the utility. Multiple parties from the same utility may have access, but they must obtain individual accounts.
- Choose a User ID and Password, each between four and 10 characters in length. Do not disclose these to anyone.
- Complete the registration form by providing an employer identification number (EIN) and contact information including email address, mailing address, telephone number and fax number. Contact information may be updated as necessary.
- Sign and date, then print the registration and make a copy for your records. You may fax the registration to 717-783-5432, ATTN: PURTA-UTILITY, or mail it to the following address:

  PA DEPARTMENT OF REVENUE
  PURTA UNIT
  PO BOX 280704
  HARRISBURG PA 17128-0704

- After you receive department approval of your registration, you may begin using the system.

Step Two - Reviewing PURTA data

The PURTA system provides search capabilities so each registered user may obtain general information on PURTA parcels, take a detailed look at specific parcel records associated with the user and see analysis of changes in parcels from the prior tax year. Users may download data from any of these searches for comparison with their own records.

- **General Search.** Users may select and view PURTA parcel records by county and utility owner. The search provides parcel number, utility and assessed value, and these records can be sorted by utility, county, school district and municipality.
- **Detailed Search.** More detailed information on parcels owned by a utility is available to a registered owner associated with that utility. This query permits an official to request records for a selected local taxing authority (county, municipality and/or school district) and PURTA tax year. Queries can be further refined by searching part of the parcel number or setting a dollar range for assessed value.
- **Changes from Prior Year.** A user selecting this query will receive a report for that user's utility of parcel database differences among the current and prior tax years. Newly added parcels, parcels that were removed and parcels with changes in assessed value are listed on this report.

Questions on Ownership and Assessed Values

The accuracy of the PURTA system depends upon communications between the utilities that own the PURTA parcels and the counties responsible for keeping the real estate records. Utilities must resolve questions regarding ownership and assessed values with local county tax authorities. The PURTA database contains information provided to the Department of Revenue by each county. Suspected error in county information must be resolved with that county. The county must then provide the Department of Revenue with corrected information, when appropriate.

CONTACT INFORMATION

- To make electronic payments and file extensions electronically, visit e-TIDES at **www.etides.state.pa.us.** For additional information and assistance with electronic payment and filing options, call 717-783-6277.
- To confirm account payments, call 1-888-PATAXES.
- If you have questions regarding payments, call the Accounting Division at 717-705-6225.
- Requests for transfer of credit may be faxed to the Accounting Division at 717-705-6227.
- If you have questions regarding tax determinations, assessments or filing requirements, call the PURTA Unit at 717-783-6031. Select option 7, then option 3.