

PA-41

Pennsylvania Fiduciary Income Tax Return

2004

www.revenue.state.pa.us
Bureau of Individual Taxes
Harrisburg, PA 17128-0505



NEW THIS YEAR

This booklet contains the 2004 PA-41 Pennsylvania Fiduciary Income Tax return, the general filing instructions, and most of the schedules needed to prepare the PA tax return for an estate or trust. **However, this booklet does not contain the detailed instructions for preparing the PA-41.** For the 2004 PA-41 instructions, visit the Department's Web site at www.revenue.state.pa.us, and select "Forms & Publications".

In addition to the instructions, the Department provides information in the Pennsylvania Personal Income Tax Guide (PA PIT Guide). The PA PIT Guide explains the Commonwealth's income tax requirements, and its differences from the Internal Revenue Code. A fiduciary will find information for reporting PA's classified income (loss), and for claiming allowable credits in the guide.

If using tax preparation software, you can also obtain information about approved software on the Department's Web site.

WHAT'S IN THIS BOOKLET

This booklet contains general information about Pennsylvania's law and regulations governing estates and trusts, the Department's filing requirements, and general instructions for filing the 2004 PA-41. You will also find the taxpayer services that the Department offers. The forms included are:

PA-41 - PA Fiduciary Income Tax Return

PA Schedule OC - Other Credits for Pennsylvania Fiduciary Income Tax Purposes

PA Schedule L - Beneficiaries Share of Income

PA Schedule A - PA Taxable Interest Income

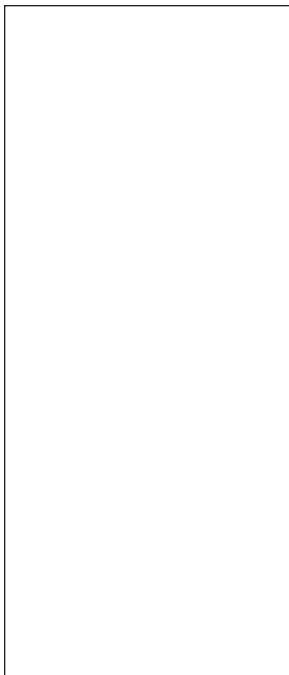
PA Schedule B - PA Taxable Dividend Income

PA Schedule J - Income from Estates or Trusts

PA Schedule DD - Distribution Deduction Schedule

PA Schedule D - Sale, Exchange, or Disposition of Property

⚠ IMPORTANT: Amounts from the Federal Form 1041 may not be correct for the PA-41. See the online instructions for each class of income to determine when a federal schedule is appropriate. Read all instructions carefully before completing the PA-41.



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PENNSYLVANIA
DEPARTMENT OF
REVENUE

Tax Rate

The tax rate for calendar year 2004, and all fiscal years beginning in 2004, is 3.07 percent (0.0307). Any estate or trust earning, receiving, or realizing more than \$33 of PA taxable income must file a PA income tax return.


WHO MUST FILE A PA-41?

- The fiduciary of a resident estate or irrevocable trust that received taxable income during its taxable year.
- The fiduciary of a nonresident estate or irrevocable trust that received taxable income allocable to Pennsylvania during its taxable year.

For grantor and revocable trusts, see the instructions on page 4.

IDENTIFICATION LABEL AND PAYMENT VOUCHER (FORM PA-V)

If this booklet contains an insert with a preprinted label and a preprinted Form PA-V, for paying any PA Fiduciary Income Tax due, verify the name and other information on the label and Form PA-V. Verify the Federal Employer Identification Number (EIN), or decedent's Social Security Number (SSN), if you do not have an EIN. If the identification number is correct, affix the label to the 2004 PA-41.

 **IMPORTANT:** If any of the information on the label is wrong, do not use it – discard it.

Follow the Form PA-V instructions if the estate or trust owes tax, and place the Form PA-V and check in the same envelope with the PA-41. The Department uses this form for automated payment processing. Do not use the Form PA-V for any other tax payment – discard it. Please do not staple the check to the PA-41 or to the Form PA-V.

If you ordered this booklet from the Department, you do not have a preprinted identification label or Form PA-V. When you file, print the correct information on the PA-41.

REMINDERS FOR FILING 2004 PA-41 TAX RETURNS

- Use the label, if it is correct. If using tax preparation software, you do not need the label –discard it.
- Print in black ink.
- Use UPPER CASE (CAPITAL) letters.
- Print one number or letter in each box.
- If the name, address, or city begins with a prefix (Mc, Van, O', etc.), do not enter a space or a punctuation mark.
- Leave a blank box between whole words.
- There is one line for the address. If there is a suite, room number, floor, etc., use the postal format for the mailing address.
- Fill in all the appropriate ovals completely.
- Do not use staples.

PA PIT GUIDE

This online publication explains PA's filing requirements and the differences between PA PIT law and the Internal Revenue Code. PA-41 Fiduciaries can access the PA PIT Guide from the Department's Web site at www.revenue.state.pa.us. PA-41 and Fiduciaries need the instructions and information from the PA PIT Guide. The PA PIT Guide explains the Commonwealth's income tax reporting requirements, and its differences from the Internal Revenue Code. PA-41 Fiduciaries will find information needed to comply with the requirements of PA PIT law.



TAXPAYER SERVICES AND ASSISTANCE

ONLINE SERVICES

Revenue e-Services Center at www.revenue.state.pa.us

- This is the one location for all the Department's electronic filing services. There are many electronic filing and payment options available for both individual and business taxpayers. Visit the Web site and learn about the services that may be available to you and take advantage of the speed, ease, convenience, and peace of mind these programs provide.

Online Customer Service Center at www.revenue.state.pa.us

- If you have Internet access, find the answer to your question by using the Department's Online Customer Service Center. Use the *Find an Answer* feature to search the database of commonly asked questions, and if you cannot find your answer, submit your question to a customer service representative.

PA Personal Income Tax Guide (PA PIT Guide)

- The Department's PA PIT Guide has information that explains Pennsylvania's income tax, and its differences from federal rules. You can only access the PA PIT Guide at the Department's Web site. You can open the entire PA PIT Guide, or a specific chapter, and use the search features of Adobe Acrobat Reader™. The Department offers a free download of the Adobe Acrobat Reader™.

TELEPHONE SERVICES

Taxpayer Service and Information Center

- Call (717) 787-8201 for PA Personal Income Tax help during normal business hours, 7:30 a.m. to 5 p.m.

Automated 24-hour FACT & Information Line:

1-888-PATAXES (728-2937) - you must have touch-tone telephone service. This service provides:

- Answers to some of the most commonly asked tax questions.
- The balance of your PA estimated tax account.
- The status of a filed PA Personal Income Tax return or Property Tax/Rent Rebate claim.

FORMS ORDERING SERVICES

To obtain forms not available in this booklet, visit a Revenue district office, your public library or post office, or use one of the following services:

Internet: www.revenue.state.pa.us

Pennsylvania income tax forms, schedules, brochures, electronic filing options, and other information are available

on the Department's Web site. If you do not have Internet access, visit your local public library.

E-mail Requests for forms: ra-forms@state.pa.us

Automated 24-hour FACT & Information Line: (including most forms by fax): 1-888-PATAXES (728-2937).

- In the Harrisburg area, call (717) 772-9739. Touch-tone telephone service is required.

Automated 24-hour Forms Ordering Message Service: 1-800-362-2050.

- This line serves taxpayers without touch-tone telephone service.

Written Requests: PA Department of Revenue
Tax Forms Service Unit
711 Gibson Blvd.
Harrisburg, PA 17104-3200

OTHER SERVICES

Services for Taxpayers with Special Hearing and/or Speaking Needs: 1-800-447-3020 (TT only)

Free Income Tax Preparation Assistance

- You can receive free assistance in preparing uncomplicated, non-business federal, state, and local income tax returns through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Contact the Department's nearest district office for information, or call the Internal Revenue Service's toll-free number (1-800-829-1040) for the location of assistance sites. Taxpayers with modest incomes and senior citizens are urged to take advantage of these services.

Language Services

- Non-English-speaking taxpayers can receive assistance from the Department through an interpretation service. Assistance is available in 140 languages.

Español

- El Departamento de Impuestos puede ayudar los contribuyentes que no hablan inglés por medio de un servicio de traducción durante el período de pago de impuestos.

Federal Tax Assistance

- Federal tax account or technical information and problem solving are available by calling: 1-800-829-1040.
- Recorded Tele-Tax Service on 150 federal tax topics or 2004 tax refund information is available by calling: 1-800-829-4477.
- Federal tax forms and publications are available by calling: 1-800-829-FORM (3676).

GENERAL INFORMATION

Estate

For PA Personal Income Tax (PIT) purposes, an estate is the estate of a deceased individual. An estate for PA purposes does not include the estates of incompetents, bankrupts, or insolvents.

Trust

For PA PIT purposes, a trust includes a trust created by a will, and all irrevocable express trusts taking effect during the lifetime or after the death of the settlor.

A trust for PA purposes does not include:

- A revocable trust (see Grantor Trusts and Revocable Trusts)
- A charitable trust (see Charitable Trust below)
- A resulting or constructive trust created by operation of law
- A trust created exclusively for the benefit of creditors
- A principal and agent relationship
- A business trust or real estate investment trust
- A trust created exclusively for the benefit of employees, their families, or appointees under an employee benefit plan
- A pension trust or profit-sharing trust
- A trust that is a common trust fund for federal income tax purposes
- A trust:
 - (a) For which no part of the income or corpus may possibly benefit any PA Personal Income Tax taxpayer; and
 - (b) For which no part of the property consists of property transferred to it (or another trust) by any PA Personal Income Tax taxpayer; and
 - (c) Created by an entity or enterprise other than a PA Personal Income Tax taxpayer.

NOTE: For purposes of (a), (b), and (c), a PA taxpayer means any individual, estate, trust, partnership, or PA S corporation.

Settlor

A settlor is a party who transfers property to a trust.

Corpus

The corpus is principal or property of an estate or trust as opposed to the income it earns, receives, or realizes from its corpus.

Charitable Trust

A charitable trust is one operated exclusively for religious, charitable, scientific, literary, or educational purposes. A trust is a charitable trust only if all of the net earnings for the taxable year and remaining life of the trust are for distribution for such purposes. No part of the earnings of a charitable trust may benefit any private individual.

Federally qualified charitable remainder annuity trusts and charitable remainder unitrusts are not charitable trusts if during the current taxable year:

- a) Any part of the trust's retained earnings may benefit any private individual in subsequent years; or
- b) Any part of the trust's income is required to be currently distributed or is distributed or credited to any private individual.

Trusts for the general care, maintenance, or improvement of public or church cemeteries are charitable trusts. However, trusts for the care, maintenance, or improvement of the burial lots of the settlor, testator, or his/her family are not charitable trusts.

Grantor Trusts and Revocable Trusts

PA law varies from federal law regarding grantor trusts. The federal rules do not apply for PA Fiduciary Income Tax.

PA law imposes the Fiduciary Income Tax on grantor trusts according to the same PA PIT rules that apply to irrevocable trusts, unless the grantor trust is a revocable trust. A revocable trust is:

- A tentative or Totten trust; or
- An express trust where the governing instrument reserves in the settlor:
 - (a) The power to revoke the trust as an entirety without the declaration of new uses or the consent of any other party; and
 - (b) The concurrent power to revest in himself or herself legal title to the corpus of the trust, without the consent of any other party.

A grantor trust generally files a PA-41. The beneficiaries of the trust, including the grantor if he/she receives income from the trust, report the income as beneficiaries on their PA Schedule(s) J.

However, the person (settlor) who established the revocable trust (including grantor trusts that are revocable) does not file a PA-41 if under the governing instrument he/she retains authority to:

1. Completely revoke the trust without the declaration of new uses or the consent of any other party; and
2. Revest in himself/herself the legal title to the corpus of the trust, without the consent of any other party.

In this case, the settlor reports the income/loss in the appropriate income class or classes on his/her PA-40.

Estates, Irrevocable Trusts, and Beneficiaries

The taxable income of an estate or irrevocable trust is the current income that it retains for future distribution or disbursement or currently applies to discharge, satisfy, or reduce any person's or its own obligations.

Each estate or irrevocable trust must classify and report all income, gain, and losses realized in the appropriate PA income classes. The estate or trust must also submit a PA

Schedule L with its PA-41. The PA Schedule L shows all of the distributions to each of its beneficiaries. The estate or trust must provide each beneficiary with a personalized PA Schedule L, showing that beneficiary's share of its 2004 PA taxable income.

An irrevocable trust (and its beneficiaries) and an estate (and its beneficiaries) are not subject to tax on income that is set-aside exclusively for charitable purposes.

Members of Partnerships and PA S Corporations

If the estate or trust is a member of a partnership or a PA S corporation, it must report its share of the income or loss, whether distributed or not, in the same class in which the partnership or PA S corporation reported the income. Each resident estate or trust must submit the PA Schedule RK-1 and each nonresident estate or trust must submit the PA Schedule NRK-1 received from the partnership or PA S corporation.

Resident Estates or Trusts

Pennsylvania taxes the income of a resident estate or trust from sources both inside and outside Pennsylvania. A resident estate or trust may claim a Resident Credit if it is subject to and pays income tax to another state or country on income taxable, in the same taxable year, to both Pennsylvania and the other state or country. This credit cannot exceed the amount of PA tax the estate or trust owes. To claim the Resident Credit, the estate or trust must submit a complete PA Schedule G.

A resident trust is:

- A trust created by the will of a decedent who at the time of death was a PA resident individual; or
- A trust consisting of property transferred to a trust by a person who at the time of such transfer was a PA resident; or
- A trust created by a person who at the time of such creation was a PA resident.

A resident estate is the estate created by an individual who at the time of his or her death was a PA resident.

Resident Beneficiaries

The taxable income of a resident beneficiary from a resident or nonresident estate or irrevocable trust is the taxable income received by the estate or trust for the taxable year that the estate or trust distributed currently, credited, or paid to the PA resident regardless of the source of the income.

Nonresident Estates or Trusts

PA law imposes the Fiduciary Income Tax on the income of a nonresident estate or trust from Pennsylvania sources. A nonresident estate or trust must ignore items of income, loss, cost, expense, and liability that are not directly related to Pennsylvania when computing its PA taxable income.

A nonresident estate or a nonresident trust is any estate or irrevocable trust that is not a PA resident estate or PA

resident trust. An inter vivos trust is also a nonresident if all of the following conditions are met:

- The assets of the trust currently consist in no part of real property or tangible personal property located within the Commonwealth, or intangible personal property, the documents, certificates or other instruments evidencing which are physically located, or have a business situs, within the Commonwealth;
- The trust is taxable as a resident elsewhere for the period in question;
- The trust has no resident fiduciary, beneficiary, or remainderman;
- All administration, accounting, bookkeeping, sales, and purchases currently take place outside Pennsylvania, and
- The settlor is no longer a resident of Pennsylvania or died a nonresident of Pennsylvania;
- The settlor is not a resident at the times when during his or her lifetime:
 - (a) An application is made to a court concerning the trust; or
 - (b) He, she, or another might have exercised a reserved power of revocation.
- A Pennsylvania court having jurisdiction of the trust has directed that the situs of the trust be changed to a place outside the Commonwealth, and the courts of such place have assumed jurisdiction to adjudicate disputes involving the trust or order accountings to protect the trust corpus, beneficiaries, and remaindermen.

Nonresident Beneficiaries

The taxable income of a nonresident beneficiary from a resident or nonresident estate or irrevocable trust is the taxable income received by the estate or trust for its taxable year that:

- Under the governing instrument and applicable state law, the estate or trust distributed, currently credited, or paid to the beneficiary; and
- Is taxable income to nonresidents from PA sources.

Taxable Income

Estates or trusts must report taxable income (loss) realized from the following classes:

- Interest Income
- Dividend Income
- Net Income or Loss from the Operation of a Business, Profession, or Farm
- Net Gain or Loss from the Sale, Exchange, or Disposition of Property
- Net Income or Loss from Rents, Royalties, Patents, or Copyrights
- Estate or Trust Income

Costs and Expenses

A fiduciary may not deduct:

- Expenses and fees related to administering the estate or trust


- Costs and expenses attributable to earning or receiving interest and dividend income
- Costs and expenses attributable to receiving income from other estates or trusts
- Inheritance, succession, estate, gift taxes, or taxes based on income
- Funeral expenses
- Expenses for preservation or maintenance of non-income producing property
- Expenses related to exempt income
- Satisfaction of personal debts of the decedent

A fiduciary may deduct only the ordinary, necessary, and reasonable costs and expenses directly incurred in realizing income or loss from:

- The operation of a business or farm;
- The sale, exchange, or other disposition of property; and
- The receipt of rental or royalty income.

Gains or Losses

Estates or trusts cannot offset income in one PA income class with a loss in any other PA income class. Estates or trusts cannot carry income or losses back or forward to other tax years. Attach the appropriate completed schedule for the income, gain, or loss reported.

 **IMPORTANT:** If the estate or trust realized a net loss in an income class, enter the amount of the loss on the appropriate line on the PA-41. Next to that line, completely fill in the oval for the loss.

Tax Year

For Pennsylvania, an estate or trust must use its federal taxable year.

When to File?

- The 2004 filing due date for a calendar year estate or trust is midnight, Friday, April 15, 2005.
- The filing due date for an estate or trust with a fiscal year that begins in 2004 is midnight of the 15th day of the fourth month following the close of the fiscal year.
- The PA-41 for a short year is due the 15th day of the fourth month following the close of the short year.

The U.S. Postal Service postmark date on the envelope is proof of timely filing.

Signature and Verification

Be sure to sign the PA-41. An unsigned PA-41 is not a valid tax return. The signature on the PA-41 verifies by written declaration, under penalties of perjury, that the fiduciary personally has examined the PA-41 and its accompanying schedules and to the best of his or her knowledge, the PA-41 is true, correct, and complete. If someone other than the fiduciary or officer representing the fiduciary prepared the PA-41, the preparer may enter his or her name, or the company name, and the telephone number on the return.

How to Pay

The estate or trust must pay the balance of tax due shown on the PA-41 by April 15, 2005. Make the check or money order payable to PA Dept. of Revenue. The estate or trust must file a PA-41 even if no payment is due. Do not staple the check to the Payment Voucher (Form PA-V) or to the PA-41. Use the Form PA-V on the insert to make the payment with the PA-41. If the fiduciary does not have a preprinted Form PA-V, include the check with the PA-41.

MAILING INSTRUCTIONS

If there is Tax Due on Line 15 of the PA-41, mail the return, check, and Form PA-V to:

**PA Department of Revenue
Bureau of Imaging and
Document Management
PO Box 280413
Harrisburg, PA 17128-0413**

If there is an Overpayment on Line 18 of the PA-41, mail the PA-41 return to:

**PA Department of Revenue
Bureau of Individual Taxes
PO Box 280505
Harrisburg, PA 17128-0505**

If there is No Tax Due or Overpayment, mail the PA-41 to:


**PA Department of Revenue
Bureau of Individual Taxes
PO Box 280506
Harrisburg, 17128-0506**

Extension of Time to File

The estate or trust must submit its Application for Extension of Time to File (Form REV-276) with its PA-41. Obtain the Form REV-276 from one of the Forms Ordering Services on page 3. Follow the instructions on the PA extension form. Pennsylvania also accepts the federal extension of time to file (Form 1041). Fill in the Extension Enclosed oval on the PA-41.

An extension cannot exceed six months, unless the fiduciary is outside the United States. If the fiduciary expects the estate or trust to owe tax, the fiduciary must submit the extension form (and pay the tax due) in sufficient time before the due date so the Department may consider and act upon it. Include the extension payment on Line 11 of the PA-41.

The Department will not send a letter granting the extension, but will write if there is a question concerning the request.

 **IMPORTANT:** An extension of time to file the PA-41 does not extend the time to pay the Fiduciary Income Tax due. The Department will assess an underpayment penalty if:

- The estate or trust does not pay at least 90 percent of the 2004 tax due by April 15, 2005; and
- The estate or trust does not pay the remaining tax with a timely filed PA-41.

The Department will charge interest on the amount not paid by April 15, 2005.

2005 PA Estimated Fiduciary Income Tax Requirements

If the estate or trust expects more than \$8,000 of PA taxable income in 2005, the fiduciary must file a declaration of PA Estimated Tax and make installment payments.

Estimated Underpayment Penalty

The estate or trust is subject to this penalty if:

- It owes more than \$246 on its return (3.07 percent on \$8,000 of PA taxable income); and
- The estate or trust made estimated payments, but did not meet one of the exceptions described below.

The Department will not impose this penalty on an estate or trust when:

1. Its total timely estimated payments and credits are at least 90 percent of the tax due as shown on its 2004 PA-41; or
2. Its total timely estimated payments and credits are at least equal to an amount calculated using the current year's tax rate and the income on its prior year's 2003 PA-41; or
3. For each installment period, its timely estimated payment is at least 90 percent of the actual tax due on the income earned or received for each installment period; or
4. This is the first or second year the estate or trust is required to file a PA-41 tax return.

The fiduciary may calculate and pay this penalty on an Underpayment of Estimated Tax by Individuals and Fiduciaries (Form REV-1630) that the fiduciary submits with the PA-41.

The Department will send a notice to the estate or trust if we determine it owes this penalty. If the fiduciary disagrees with the Department's notice, submit a Form REV-1630 to support the calculations for the estate or trust, or to claim for an exception.

Interest for Nonpayment or Late Payment of the Tax

If the estate or trust does not pay its tax by the due date, PA law imposes interest from the due date to the date of payment. The annual interest rate is the rate established by the U.S. Secretary of the Treasury that is in effect on January 1 of each calendar year.

Penalty and Interest

The Department will bill you for any penalty and interest that you owe. Calculate penalty and interest by visiting the Revenue e-Services Center at www.revenue.state.pa.us.

Penalties for Not Filing or Filing a Late Return

If the estate or trust does not file its PA-41 timely, PA law imposes a penalty, unless the estate or trust can show reasonable cause for late filing. The penalty is 5 percent of the tax liability for each month or fraction of a month that the PA-41 is late. The maximum penalty is 25 percent. The minimum penalty is \$5. Any estate or trust that attempts to evade or defeat their PA Fiduciary Income Tax responsibility is subject to prosecution.

Other Penalties

PA law also imposes:

- A 5 percent underpayment penalty if the estate or trust does not pay the full amount of its tax due by the original due date.
- An additional penalty of 25 percent of the tax due on the unreported income, if the estate or trust does not report an amount of taxable income that is more than 25 percent of the taxable income that it reported on the PA-41.



IMPORTANT: The Department may assess both late filing and underpayment penalties if the fiduciary files the PA-41 after the due date, or extended due date, and does not pay the tax due by the original due date.

PA law also may impose:

- An additional 50 percent penalty on the underpayment of the tax due if any part of the underpayment is due to fraud.
- A \$500 penalty if the estate or trust:
 - (a) Files a return that does not contain sufficient information on which to determine its correct liability; and
 - (b) Files a return that contains information that indicates the liability is significantly incorrect; and
 - (c) Files a return frivolously, or in a manner to delay or impede the administration of the tax law.
- A penalty of \$50 for each instance when any person required to furnish an information return either furnishes a false or fraudulent return, or fails to furnish an information return.

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: A district office's location may change. Please call to verify the address before visiting a district office or visit the Department's Web site at www.revenue.state.pa.us for information. Office hours are 8:30 a.m. to 5 p.m.



Altoona
Ste. 204
Cricket Field Plz.
615 Howard Ave.
Altoona, PA 16601-4867
(814) 946-7310

Bethlehem
44 E. Broad St.
Bethlehem, PA 18018-5998
(610) 861-2000

Erie
448 W. 11th St.
Erie, PA 16501-1501
(814) 871-4491

Greensburg
Second Fl.
15 W. Third St.
Greensburg, PA 15601-3003
(724) 832-5386

Harrisburg
Lobby
Strawberry Sq.
Harrisburg, PA 17128-0101
(717) 783-1405

Johnstown
Third Fl.
345 Main St.
Johnstown, PA 15901-1641
(814) 533-2495

New Castle
103 S. Mercer St.
New Castle, PA 16101-3849
(724) 656-3203

Norristown
Second Fl.
Stoney Creek Office Center
151 W. Marshall St.
Norristown, PA 19401-4739
(610) 270-1780

Philadelphia
Rm. 201
State Office Bldg.
1400 W. Spring Garden St.
Philadelphia, PA 19130-4007
(215) 560-2056

Pittsburgh
Rm. 104
State Office Bldg.
300 Liberty Ave.
Pittsburgh, PA 15222-1210
(412) 565-7540

Pottsville
115 S. Centre St.
Pottsville, PA 17901-3047
(570) 621-3175

Reading
Ste. 239
625 Cherry St.
Reading, PA 19602-1186
(610) 378-4401

Scranton
Rm. 305
Samters Bldg.
101 Penn Ave.
Scranton, PA 18503-1970
(570) 963-4585

Sunbury
535 Chestnut St.
Sunbury, PA 17801-2834
(570) 988-5520

Williamsport
440 Little League Blvd.
Williamsport, PA 17701-5055
(570) 327-3475

York
140 N. Duke St.
York, PA 17401-1110
(717) 845-6661

Temporary Department District Offices

Each year the Department establishes temporary offices to help taxpayers. To see the list of office locations, visit the Department's Web site, or call the district office nearest you.