

CONTINUATION SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU
(Pursuant to Commonwealth Documents Law)

ANNEX A

Title 61. Revenue, Part I. Department of Revenue, Subpart A.
General Provisions, Chapter 5. Payments by Electronic Funds
Transfer.

§ 5.3. Payments required to be paid by EFT.

* * * * *

(e) Beginning January 1, 2014, a payment in the amount of \$1,000 or more shall be remitted using a method of EFT selected by the taxpayer. The taxpayer may choose the ACH debit method or the ACH credit method.

(f) This requirement applies to payment of only the following taxes:

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	Gross Receipts

[(f)](g) A taxpayer may satisfy the obligation to remit a payment by EFT by delivering a certified or cashier's check, in person or by courier with the appropriate return or deposit statement, to the Pennsylvania Department of Revenue, Bureau of Business Trust Fund Taxes, EFT Unit, Ninth Floor, Strawberry Square, Fourth and Walnut Streets, Harrisburg, Pennsylvania 17128 on or before the due date of the obligation. Payments will not be accepted at other Department locations.

[(g)] (h) Separate transfers shall be made for each payment.

§ 5.7. Miscellaneous provisions.

* * * * *

(i) The Treasurer, the Department and the Secretary of the Budget will provide one or more methods for tax refunds of [\$10,000] \$1,000 or more. The refunds will be available for the taxes listed in [§ 5.3(e)] § 5.3(f) (relating to payments required to be paid by EFT). The taxpayer shall file a written request for the electronic transfer of a refund.

9/20/13