

Pennsylvania Department of Revenue Operations Updates

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The Pennsylvania Department of Revenue has been very busy over the last week updating its operations as it determines a plan on how it will respond to the business and individual disruptions caused by the coronavirus pandemic.

Here are some of the changes the department already has implemented:

Waiver of IFTA/MCRT Requirements

Certain requirements concerning the International Fuel Tax Agreement (IFTA) and Motor Carrier Road Tax (MCRT) are temporarily waived for all commercial carriers and vehicles traveling into and within Pennsylvania. This waiver applies to decals, temporary permits and trip permits. This waiver is to ensure commercial carriers and vehicles that are transporting essential services or emergency relief supplies to Pennsylvania areas affected by the coronavirus outbreak efficiently do so.

Waiver of Penalties on Accelerated Sales Tax Prepayments

The department is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of March 20. Additionally, for April sales tax payments, the department is waiving the AST prepayment requirement and requesting that businesses simply remit the sales tax they collected in March.

Modification of Tax Appeal Deadline

Because the state's offices are currently closed, there will be additional time in certain cases for taxpayers who wish to appeal a tax assessment issued by the department or file a petition for refund. A petition will be accepted if it is filed by the later of the following dates:

30 days after the reopening of the department's board of appeals offices or the original appeal deadline. However, please note that if the original appeal deadline was on a date prior to the closure of the state's offices on March 16, the original appeal deadline is still applicable.

If you have any questions about these changes, please [contact me](#) or anyone in the [Barley Snyder Tax Practice Group](#).

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