

**PA S CORPORATION/PARTNERSHIP INFORMATION RETURN
(PA-20S/PA-65) - DIRECTORY OF CORPORATE PARTNERS
(PA-65 CORP) TAX DECLARATION FOR A STATE E-FILE RETURN**

2011

For calendar year 2011 or tax year beginning , 2011, ending , 20__

Federal Employer Identification
Number (FEIN)

Name of Entity

Entity Address

City

State

ZIP Code

PA Account ID Number

PART I RETURN INFORMATION (Whole dollars only)

1. Calculate Adjusted/Apportioned Net Business Income (Loss) (Form PA-20S/PA-65, Part II, Line 2d)
2. Calculate Adjusted/Apportioned Net Business Income (Loss) (Form PA-20S/PA-65, Part II, Line 2h)
3. Total Other PA PIT Income (Loss) (Form PA-20S/PA-65, Part III, Line 9)
4. Total PA Income Tax Withheld (Form PA-20S/PA-65, Part V, Line 14c)
5. Total Corporate Net Income Tax Withholding For All Nonfiling Corporate Partners For This Entity (Form PA-65 Corp, Line 4).

1.
2.
3.
4.
5.

PART II DECLARATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE. (See instructions.) **Keep a copy of the entity's return.**

6. ☐ I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal from the account designated in the electronic portion of my 2011 PA S Corporation/Partnership Information Return (PA-20S/PA-65) or the Directory of Corporate Partners (PA-65 Corp) for payment of the state withholding liability owed on this return. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process. Under the terms of this authorization, I understand that I can revoke initiation of electronic funds withdrawal by notifying the PA Department of Revenue no later than two business days prior to the debit date. I understand that notification must be made by email to ra-achrevok@pa.gov or fax at 717-772-9310.

If I file a balance-due return, I understand that if the PA Department of Revenue does not receive full and timely payment of my withholding liability, I will remain liable for the withholding liability and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my federal return, I understand my state return will be rejected. If any return is rejected or if any other delay in filing occurs, I understand that I will remain liable for all applicable penalties and interest.

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and the information I have given my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the entity's 2011 PA S Corporation/Partnership Information Return (PA-20S/PA-65) or the Directory of Corporate Partners (PA-65 Corp). To the best of my knowledge and belief, the entity's return is true, correct and complete. I consent to my ERO and/or transmitter sending the entity's return and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter through the IRS an acknowledgment of receipt of transmission and an indication of whether or not the entity's return is accepted and, if rejected, the reason(s) for the rejection.

SIGN HERE	Authorized Signature	Date	Title	Social Security Number
	Address	City	State	ZIP Code

PART III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named entity's return and the entries on Form PA-8453-P are complete and correct to the best of my knowledge. I have obtained the signature of a general partner, limited liability company member, S corporation officer, authorized partner or representative on this form before submitting the return to the PA Department of Revenue, and I have provided the general partner, limited liability company member, S corporation officer, authorized partner or representative a copy of all forms and information to be filed with the PA Department of Revenue. I have also followed all other requirements in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1065/1120S and requirements specified by the PA Department of Revenue. If I am also the preparer, under penalties of perjury I declare I have examined the above-named entity's return and accompanying schedules and statements, and to the best of my knowledge they are true, correct and complete. I understand I am required to keep this form and the supporting documents for seven years.

ERO'S USE ONLY	ERO's Signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's PTIN
	Firm's name (or yours if self-employed), address and ZIP code	Phone Number ()			FEIN

Under penalties of perjury, I declare that I have examined the above entity's return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY	Preparer's Signature	Date	Check if self-employed ☐	Preparer's PTIN
	Firm's name (or yours if self-employed), address and ZIP code	Phone Number ()		

EROs and paid preparers are required to keep this form and required attachments for seven years.

GENERAL INSTRUCTIONS FOR FORM PA-8453-P

If a general partner, limited liability company member, S corporation officer, authorized partner or representative filing an entity's return elects not to use the federal self-selected PIN, or if the return is filed as a state standalone return, the PA Department of Revenue requires electronic return originators (ERO's) to complete and retain Forms PA-8453-P and supporting documents for seven years after the due date of the return or the date the return was filed electronically, whichever date is later. ERO's must make the documents available to the PA Department of Revenue upon request. Do not mail Form PA-8453-P and attachments to the PA Department of Revenue unless requested.

SPECIFIC INSTRUCTIONS

Name/Address. Print or type the entity's name and address in the space provided.

Federal Employer Identification Number (FEIN). Enter the entity's FEIN in the space provided.

PA Account ID Number. Enter the S corporation's or limited liability company's PA Account ID Number in the space provided. Partnerships do not have PA Account ID Numbers.

PART I. TAX RETURN INFORMATION

Enter the information from the 2011 PA S Corporation/Partnership Information Return (PA-20S/PA-65) or the Directory of Corporate Partners (PA-65 Corp). Zeros may be entered when appropriate.

PART II. DECLARATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE

If there is a payment due and the general partner, limited liability company member, S corporation officer, authorized partner or representative did not check Box 6, the entity must use electronic funds transfer (EFT) or mail a check with accompanying payment voucher to pay its withholding liability. The entity must deposit the payment no later than the 15th day of the fourth month after the end of its tax year. For EFT deposits to be made timely, the entity must initiate the transaction at least one business day before the date the payment is due.

The federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). Presently, the PA Department of Revenue does not support IAT ACH debit transactions. Taxpayers who instruct the department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

If the general partner, limited liability company member, S corporation officer, authorized partner or representative checks Box 6, he/she must ensure the following information relating to the financial institution account is provided in the tax preparation software:

- Routing number;
- Account number;
- Type of account (checking or savings);
- Debit amount; and
- Debit date (date the entity wants the payment electronically withdrawn).

An electronically transmitted return will not be considered complete and filed unless either:

- Form PA-8453-P is signed by a general partner, limited liability company member, S corporation officer, authorized partner or representative; or
- The return is filed through an ERO and Form PA-8879-P is used to select a federal self-selected PIN used to electronically sign the return.

The signature of a general partner, limited liability company member, S corporation officer, authorized partner or representative allows the PA Department of Revenue to disclose to the ERO and/or transmitter:

- Acknowledgement that the PA Department of Revenue has accepted the entity's electronically filed return; and/or
- The reason(s) for any delay in processing the return.

The declaration of general partner, limited liability company member, S corporation officer, authorized partner or representative must be signed and dated by:

For the PA S Corporation/Partnership Information Return (PA-20S/PA-65)

- The president, vice president, treasurer, assistant treasurer, chief accounting officer;
- The general partner or limited liability company member manager; or
- Any other partner or limited liability company member authorized to sign the entity's return.

For the Directory of Corporate Partners (PA-65 Corp)

- The general partner or limited liability company member manager; or
- Any other partner or limited liability company member authorized to sign the entity's return.

If the ERO makes changes to the electronic report after Form PA-8453-P has been signed by the general partner, limited liability company member, S corporation officer, authorized partner or representative, the ERO must have the general partner, limited liability company member, S corporation officer, authorized partner or representative complete and sign a corrected Form PA-8453-P when any of the following situations result.

For the PA S Corporation/Partnership Information Return (PA-20S/PA-65)

- The Net Business Income (Loss) on PA-20S/PA-65 Part II, Line 2d differs from the amount on the electronic report by more than \$250;
- The Net Business Income (Loss) on PA-20S/PA-65 Part II, Line 2h differs from the amount on the electronic report by more than \$250;
- The Total Other PA PIT Income (Loss) on PA-20S/PA-65 Part III, Line 9 differs from the amount on the electronic report by more than \$250; and/or
- The Total PA Income tax Withheld on the PA-20S/PA-65 Part V, Line 14c differs from the amount on the electronic report by more than \$100.

For the Directory of Corporate Partners (PA-65 Corp)

- The Total Corporate Income Tax Withholding For All Nonfiling Corporate Partners For This Entity reported on the PA-65 Corp, Line 4 differs from the electronic report.

PART III DECLARATION OF ERO AND PREPARER

The PA Department of Revenue requires the ERO to sign this form and keep it with the required attachments for seven years.

A preparer must sign Form PA-8453-P in the space for Preparer. If the preparer is also the ERO, do not complete the preparer section, instead check the box labeled "Check if also paid preparer".