

# PENNSYLVANIA CORPORATE NET INCOME TAX DECLARATION FOR A STATE e-file REPORT

**2016**

For calendar year 2016 or tax year beginning,

2016, ending,

20\_\_\_\_.

FEDERAL EMPLOYER  
IDENTIFICATION NUMBER (FEIN)

Name of Corporation

Address

City

State

ZIP

Revenue ID Number

## PART I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section B, Line 1)

1.

2. PA Taxable Income or Loss (From RCT-101, Section B, Line 12)

2.

3. PA Corporate Net Income Tax (From RCT-101, Section B, Line 13)

3.

## PART II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

4a. ☐ I consent that the corporation's refund check can be mailed directly to the address provided on the RCT-101.

4b. ☐ I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.

4c. ☐ I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2016 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to 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 corporation's 2016 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report 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, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

**SIGN  
HERE**

Signature of Officer

Date

Title

Social Security number

Address

City

State

ZIP

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

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453-C are complete and correct to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and 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 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

**ERO'S  
USE  
ONLY**

ERO's Signature

Date

Check if also  
paid preparer ☐

Check if  
self-employed ☐

ERO's SSN or PTIN

Firm's name (or yours  
if self-employed),  
address and ZIP code

EIN

Telephone Number

Under penalties of perjury, I declare I examined the above-named corporation's report, 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 SSN or PTIN

Firm's name (or yours  
if self-employed),  
address and ZIP code

Telephone Number

**Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.  
DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.**

**GENERAL INSTRUCTIONS FOR FORM PA-8453-C**

If a corporate officer filing a corporation's tax report elects not to use the federal self-select PIN, or if the report is filed as a state stand-alone report, the PA Department of Revenue requires electronic return originators (ERO's) to complete and retain the PA-8453-C and supporting documents for three years after the due date of the report or the date the report was filed electronically, whichever date is later. ERO's must make the documents available to the PA Department of Revenue upon request. However, if a corporate officer and an electronic return originator elect to use a federal self-select PIN to electronically sign a corporation's electronic tax report, they must complete form PA-8879-C. You do not need to complete or retain both forms. **Do not mail the PA-8453-C and attachments to the PA Department of Revenue unless requested.**

**SPECIFIC INSTRUCTIONS**

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

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

**Revenue ID Number.** Enter the corporation's Revenue ID in the space provided.

**PART I. TAX RETURN INFORMATION**

Enter the information from the 2016 RCT-101, PA Corporate Net Income Tax Report. Zeros may be entered when appropriate.

**PART II. DECLARATION OF OFFICER**

**NOTE:** The corporate officer must check all applicable boxes on Line 6.

If there is tax due and the officer did not check Box 6c, the corporation must pay electronically through e-TIDES if the payment is \$1000 or more. You may also pay by certified or cashier's check, with accompanying payment voucher, remitted in person or by express mail courier to the address below.

PA DEPARTMENT OF REVENUE  
327 WALNUT ST FL 3  
PO BOX 280701  
HARRISBURG PA 17128-0701

The corporation 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 corporation must initiate the transaction before midnight on the date the deposit is due.

If the officer checks Box 6c, the officer 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
- Debit date (date the corporation wants the payment electronically withdrawn)

An electronically transmitted report will not be considered complete, and therefore filed, unless either:

- PA-8453-C is signed by a corporate officer; or
- The report is filed through an ERO, and the PA-8879-C is used to select a federal self-select PIN used to electronically sign the report.

The officer's signature allows the PA Department of Revenue to disclose to the ERO and/or transmitter:

- An acknowledgement that the PA Department of Revenue has accepted the corporation's electronically filed report;
- The reason(s) for any delay in processing the report or refund; and
- If a refund offset may occur.

The declaration of officer must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer or any other corporate officer (such as tax officer) authorized to sign the corporation's tax report.

If the ERO makes changes to the electronic report after the PA-8453-C has been signed by the officer, whether it was before it was transmitted or if the report was rejected after transmission, the ERO must have the officer complete and sign a corrected Form PA-8453-C if either:

- The PA-taxable income or loss on Form RCT-101, Section B Line 12, differs from the amount on the electronic report by more than \$150; or
- The PA corporate net income tax on RCT-101, Section B Line 13, differs from the amount on the electronic report by more than \$100.

**PART III. DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER**

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

**A preparer must sign the PA-8453-C 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."