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Date Received (Official Use Only)

**RCT-113A** 08-19 (FI) **PAGE 1 OF 3**  
**GROSS RECEIPTS TAX (GRT) REPORT**  
**TRANSPORTATION COMPANY (Other than Motor Vehicle)**

C

Revenue ID [ ] Federal ID (FEIN) [ ] Parent Corporation (FEIN) [ ]

Tax Year Begin: [ ]

Tax Year End: 12/31/20\_\_

**Due Date: March 15**

Taxpayer Name [ ]  
First Line of Address [ ]  
Second Line of Address [ ]  
City [ ] State [ ] ZIP [ ]  
Phone [ ]  
Email [ ]

Check to Indicate a Change of Address [ ]  
Check if You Claim "Sales for Resale" [ ]  
Amended Report (Include REV-1175.) [ ]  
First Report [ ]  
Payment Made Electronically [ ]  
Final Report (See Instructions.) [ ]  
Out of Existence Date: [ ]

**USE WHOLE DOLLARS ONLY**

- Gross Receipts Tax - Transportation Company (Page 2, Line 11)
- Total Estimated Payments
- Total Payments Carried Forward From Prior Year Return
- Total "Restricted" Tax Credits
- Total Credit: (Line 2 plus Line 3 plus Line 4)
- Tax Due: (If Line 1 is more than Line 5, enter the difference here.)
- Remittance
- Overpayment: (If Line 5 is more than Line 1d, enter the difference here.)
- Refund: (Amount of Line 8 to be refunded after offsetting all unpaid liabilities)
- Transfer: (Amount of Line 8 to be credited to the next tax year after offsetting all unpaid liabilities)

1.	[ ]
2.	[ ]
3.	[ ]
4.	[ ]
5.	[ ]
6.	[ ]
7.	[ ]
8.	[ ]
9.	[ ]
10.	[ ]



**Corporate Officer Information:**

Officer Last Name	[ ]	Social Security Number of Officer	[ ]
Officer First Name	[ ]	Phone	[ ]
Title of Officer	[ ]	Email	[ ]

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

<b>Signature of Officer</b>	<b>Date</b>
[ ]	[ ]

**RCT-113A** 08-19 (FI) **PAGE 2 OF 3**  
**SOURCE OF GROSS RECEIPTS**

**USE WHOLE DOLLARS ONLY**

**C**

- 1. Transportation of freight, baggage, oil and /or passengers:
  - 1a. From points within the state to points within the state
  - 1b. Between points inside the state and outside the state
  - 1c. Totally outside the state
- 2. Carrying of U.S. mail
- 3. Equipment rental income from other transportation companies (Attach Explanation.)
- 4. All other rental income
- 5. Dividends and Interest
- 6. Gross Royalties
- 7. Capital Gain Net Income
- 8. Net Gains or Losses
- 9. All other sources (Attach a schedule with explanation.)
- 10. Total PA Taxable Gross Receipts
- 11. Gross Receipts Tax (Line 10 times tax rate - See Instructions.)

**Other Information:**

- 12a. Type of Entity (A=Pipeline, B=Conduit, C=Steamboat, D=Canal, E=Slack Water Navigation, F=Transportation, G=Other)
- 12b. If G, list other:
- 13a. Federal Return filed (A=1120, B=1065, C=Schedule C, D=Other)
- 13b. If D, list other:

**Summary from Page 3:**

- 14. Total Gross Receipts (From Page 3, Column, A, Line 10)
- 15. Gross Receipts from Business Conducted in Other States (From Page 3, Column B, Line 10)
- 16. Adjustment for PA bad debts plus PA Non-taxable Sales (From Page 3, total of Column C, Line 10 plus Column D, Line 10)



**Preparer's Information:**

Firm Name

Firm FEIN

Address

City

State

ZIP

Individual Preparer Name

Phone

Email

Social Security Number or PTIN

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

<b>Signature of Preparer</b>	<b>Date</b>
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<b>SOURCE OF GROSS RECEIPTS</b>	<b>(A)</b> Total Gross Receipts	<b>(B)</b> Business Conducted In Other States	<b>(C)</b> Adjustment For PA Bad Debts	<b>(D)</b> PA Nontaxable Receipts
1. Transportation of freight, baggage, oil and/or passengers:				
1a. From points within the state to points within the state				
1b. Between points inside the state and outside the state				
1c. Totally outside the state				
2. Carrying of U.S. mail				
3. Equipment rental income from other transportation companies (Attach Explanation.)				
4. All other rental income				
5. Dividends and Interest				
6. Gross Royalties				
7. Capital Gain Net Income				
8. Net Gains or Losses				
9. All other sources (Attach a schedule with explanation.)				
10. Total Gross Receipts for each Column				





**pennsylvania**

DEPARTMENT OF REVENUE

# Instructions for RCT-113A

## Gross Receipts Tax (GRT) Report - Transportation Company (Other Than Motor Vehicle)

RCT-113A IN 10-19

### HIGHLIGHTS

- All RCT-113 gross receipts taxpayers are **required** to make an annual estimated prepayment of tax. Failure to do so will result in an assessment of Underpayment Interest and could result in the taxpayer losing operating authority in the state of Pennsylvania.

For Further guidance, refer to the “Estimated Payment Instructions” on Page 3.

- All payments of \$1,000 or more must be made electronically or by certified or cashier’s check remitted in person or by express mail courier.
- Use only whole dollars when preparing tax reports.
- Taxpayers may request a 60-day extension to file this report by filing REV-426.



**NOTE:** The automatic PA extension provided by Act 52 of 2013 to those with valid federal extensions DOES NOT apply to this tax.

- The penalty imposed for failure to file timely reports is now a minimum of \$500, regardless of the determined tax liability, plus an additional 1 percent of any determined tax liability over \$25,000.
- RCT-113A is available as a fill-in form on the department’s website at [www.revenue.pa.gov](http://www.revenue.pa.gov). Use **ONLY** the most current, non-year-specific tax form and instructions for filing ALL years. **If an amended report must be filed, taxpayers must use the most current, non-year-specific tax form, completing all sections of the form. REV-1175, Schedule AR (explanation for amending), must be included when filing an amended report.**
- One estimated payment coupon, REV-423, and one extension coupon, REV-426, will be used for all specialty taxes. The coupons and the tax report will no longer be mailed. These forms are available as fill-in documents on the department’s website at [www.revenue.pa.gov](http://www.revenue.pa.gov). REV-423 and REV-426 coupons can be filed electronically through e-TIDES at [www.etides.state.pa.us](http://www.etides.state.pa.us). However, electronic filing of the tax report is not available. The report should be completed using the computer-based fill-in form, printed and submitted by mail to the department. The form can be saved electronically for your records.

### GENERAL INFORMATION

#### ANNUAL REPORT CHECKLIST

Make sure you include the following to file your annual report properly and completely:

- Negative amounts must be written using a minus sign preceding the number. Do not use parentheses.
- Complete RCT-113A, Gross Receipts Tax Report – Transportation Company
- Copy of the federal income tax return as filed, or a proforma return if a report is not required to be filed with the IRS
- Monthly schedule of receipts if the taxpayer is a fiscal filer for federal purposes (this schedule must cover the two fiscal periods which include the 12 calendar months reflected on this report)
- Detail of reconciliation if total receipts do not equal the amount reported on the federal return
- Detail of any equipment rental income
- Detail of other sources of gross receipts
- Detail of adjustments for PA bad debts
- Detail of PA non-taxable receipts
- Corporate officer’s signature on Page 1 and preparer’s signature and PTIN on Page 2 (if applicable)

#### IMPOSITION, BASE AND RATE

Gross receipts tax is imposed on transportation companies that do business in Pennsylvania. The tax applies to gross receipts received for transportation of passengers, baggage, freight and oil wholly within Pennsylvania. The following transportation companies no longer have a filing requirement: railroads, repealed in 1995, motor vehicle for hire, repealed in 1998, and natural gas, repealed in 2000. No exemptions from tax exist for transportation companies; however, the transportation of U.S. mail is tax-exempt. Both lessors and lessees are subject to tax. If the works are operated by another company, the tax is apportioned with respect to the lease or agreement.

The tax rate for transportation companies includes the Public Utility Realty Tax Act (PURTA) surcharge. For more information, see Section 1101 of the Tax Reform Code of 1971 (72 P.S. § 8101).

#### THE TAX RATES ARE AS FOLLOWS:

Tax Period	Rate	Surtax	PURTA Surcharge	Total Tax Rate:
12/31/2019	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
12/31/2018	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
12/31/2017	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
12/31/2016	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)
12/31/2015	45 mills	5 mills	0.0 mills	50.0 mills (0.0500)

## **REVENUE ID, FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN), PARENT CORPORATION FEIN, NAME AND ADDRESS**

The Revenue ID number, FEIN, name and complete mailing address must be provided. If the taxpayer is a subsidiary of a corporation, the parent corporation's FEIN must be provided. Also provide the telephone number and email address of the taxpayer.

## **TAX YEAR**

Enter month, day and year (MMDD YYYY) for the tax year beginning and enter year (YY) for the tax year end.

## **REPORT DUE DATE**

This report is due March 15 for the preceding year ended Dec. 31. If March 15 falls on a Saturday, Sunday or holiday, the report is due the next business day. The penalty imposed for failure to file timely reports is now a minimum of \$500, regardless of the determined tax liability, plus an additional 1 percent of any determined tax liability over \$25,000.

## **ADDRESS CHANGE**

Enter "Y" in the block on Page 1 if the address of the corporation has changed from prior tax periods. The current mailing address should be reflected on the report.

## **CLAIMING SALES FOR RESALE**

If you are claiming an exemption for Sales for Resale, please check this box. The Department may correspond for additional information.

## **AMENDED REPORT**

Enter "Y" in the block on Page 1 if you are filing an amended report to add, delete or adjust information. Provide documentation to support all changes being made. An amended report should only be filed if an original report was filed previously for the same period.

An amended report must be filed within three years of the filed date of the original report. The department may adjust the tax originally reported based on information from the amended report. The taxpayer must consent to extend the assessment period. If the amended report is timely filed and the taxpayer consented to extend the assessment period, the time period in which to assess tax will be the greater of three years from the filed date of the original report or one year from the filed date of the amended report.

Regardless of the tax year being amended, taxpayers must use the most current non-year-specific tax form, completing all sections of the report. This includes those sections originally filed and those sections being amended. All tax liabilities should be recorded on Page 1. Taxpayers must check the Amended Report check box on Page 1 and include Schedule AR, REV-1175, with the report.

## **FIRST REPORT**

Enter "Y" in the block on Page 1 if this is the taxpayer's first PA gross receipts tax filing.

## **ELECTRONIC PAYMENT**

Enter "Y" in the block on Page 1 if the taxpayer has made any electronic payments using e-TIDES.

## **FINAL REPORT**

- Enter "Y" in the block on Page 1 if this report will be the final report filed with the department. Indicate the effective date of the event as MMDDYYYY.

- Include a copy of the regulatory authority's approval of the merger, dissolution, plan of reorganization and/or articles of merger.
- Provide the Revenue ID and FEIN of the surviving entity, if applicable.

## **CORPORATE OFFICER INFORMATION**

A corporate officer must sign and date the tax report. The signature must be original; photocopies or faxes will not be accepted. Print the first and last name, title, Social Security number, telephone number and email address of the corporate officer.

## **PREPARER'S INFORMATION**

Paid preparers must sign and date the tax report. If the preparer works for a firm, provide the name, FEIN and address of the firm along with the name, telephone number, email address and PTIN/SSN of the individual preparing the report. If the preparer is an individual without any association to a firm, provide the name, address, telephone number, email address and PTIN/SSN of the individual preparing the report.

## **ESTIMATED PAYMENT INSTRUCTIONS**

The full amount of the required prepayment for gross receipts tax is due **on or before** March 15 of the reported year. Tax remaining due at the close of the taxable year must be paid on or before March 15 of the following year.

Mail the estimated payment coupon, REV-423, separately from all other forms.

If you have questions regarding estimated payments, call the Accounting Division at 717-705-6225.

## **ESTIMATED PAYMENT SAFE HARBOR**

The gross receipts tax prepayment **MUST** be equal to 90% of the current tax year liability. However, taxpayers are eligible to use the "safe harbor" option in the event they cannot accurately estimate their current year liability. The prepayment requirement will be satisfied if the taxpayer prepays an amount equal to 100% of their "safe harbor" tax year liability. The "safe harbor" tax year is the second preceding year to the current tax year. For example, the "safe harbor" year for purposes of making the 2019 estimated prepayment is tax year 2017.

## **EXTENSION REQUEST DUE DATE**

To request a due date extension of up to 60 days to file the annual report, you must file the extension request, REV-426, by the original report due date. However, an extension of time to file does not extend the deadline for payment of tax, and an extension request must be accompanied by payment of taxes owed for the taxable year for which the extension is requested.

Mail the extension coupon separately from all other forms. A taxpayer using an electronic method to make a payment with an extension request should not submit the extension coupon. Do not use the extension coupon to remit other unpaid liabilities within the account.

## **PAYMENT AND MAILING INFORMATION**

All payments of \$1,000 or more must be made electronically or by certified or cashier's check remitted in person or by express mail courier. Failure to make a payment by an approved method will result in the imposition of a 3 percent penalty of the tax due, up to \$500. For more information on

electronic payment options, visit [www.etides.state.pa.us](http://www.etides.state.pa.us). Payments under \$1,000 may be remitted by mail, made payable to the PA Department of Revenue.

Mail payments, extension requests and Tax Report, RCT-113A, to the following address:

PA DEPARTMENT OF REVENUE  
327 WALNUT ST FL 12  
PO BOX 280407  
HARRISBURG PA 17128-2005

### CURRENT PERIOD OVERPAYMENT

If an overpayment exists on Page 1 of the RCT-113A, the taxpayer must instruct the department to refund or transfer overpayment as indicated below.

### REFUND

Identify the amount to refund from the current tax period overpayment. Prior to any refund, the department will offset current period liabilities and other unpaid liabilities within the account.

### TRANSFER

Identify the amount to transfer from the current tax period overpayment to the next tax period for estimated tax purposes. Prior to any transfer, the department will offset current period liabilities and other unpaid liabilities within the account.

 **NOTE:** If no option is selected, the department will automatically transfer any overpayment to the next tax year for estimated tax purposes after offsetting current period liabilities and other unpaid liabilities within the account.

A tax period overpayment summary will be mailed to the taxpayer confirming the disposition of the credit.

### REQUESTS FOR REFUND OR TRANSFER OF AVAILABLE CREDIT

Requests for refund or transfer of available credit from prior periods can be faxed on company letterhead, signed by an authorized representative, to 717-705-6227.

Requests can also be submitted in writing to the following address:

PA DEPARTMENT OF REVENUE  
PO BOX 280701  
HARRISBURG PA 17128-0701

Please do not duplicate requests for refund and/or transfer by submitting both RCT-113A and written correspondence.

### CONTACT INFORMATION

- To make electronic payments and file extensions electronically, visit e-TIDES at [www.etides.state.pa.us](http://www.etides.state.pa.us). For additional information and assistance with electronic payments and extensions call 717-705-6225.
- To confirm account payments, call 1-888-PATAXES (1-888-728-2937).
- If you have questions regarding payments or refunds, call the Accounting Division at 717-705-6225.
- Requests for transfer of credit may be faxed to the Accounting Division at 717-705-6227.
- If you have questions regarding extensions, call the Extension Unit at 717-705-6225. Requests can be faxed to 717-705-6227.

- If you have questions regarding tax assessments, determinations or filing requirements, call the Specialty Tax Unit at 717-787-8326.
- If you have general business tax questions, call 717-787-1064.

### LINE INSTRUCTIONS

**RCT-113A should be completed in the following order:** (Page instructions start with Page 3 below.)

#### STEP 1

Complete the taxpayer information and any applicable questions at the top of Page 1.

#### STEP 2

Enter the Revenue ID and other taxpayer information in the designated fields at the top of each page.

#### STEP 3

Complete Page 3, Source of Gross Receipts (total, non-PA, bad debt adjustment and PA non-taxable).

#### STEP 4

Complete Page 2, Source of PA Taxable Gross Receipts.

#### STEP 5

Complete Page 1, Lines 1 through 10.

#### STEP 6

Complete the corporate officer information section, sign and date at the bottom of Page 1.

#### STEP 7

Complete the preparer information section, sign and date at the bottom of Page 2, if applicable.

#### STEP 8

Mail the completed report and any supporting schedules to the PA Department of Revenue.

### PAGE 3

#### SOURCE OF GROSS RECEIPTS

### COLUMN A

#### TOTAL GROSS RECEIPTS

### LINE 1A THROUGH 9

Enter the total gross receipts on the appropriate line.

### LINE 10

#### TOTAL

Enter the total of Lines 1a through 9. Carry the total from Line 10 to Page 2, Line 14.

### COLUMN B

#### BUSINESS CONDUCTED IN OTHER STATES

### LINE 1A THROUGH 9

Enter the gross receipts from business conducted totally outside Pennsylvania on the appropriate line.

**LINE 10****TOTAL**

Enter the total of Lines 1c through 9. Carry the total from Line 10 to Page 2, Line 15.

**COLUMN C****ADJUSTMENTS FOR PA BAD DEBTS**

For taxpayers using the Accrual Method of Accounting ONLY

**LINE 1A THROUGH 9**

Enter the gross receipts adjustment for PA bad debts on the appropriate line. Detail of all adjustments must be provided including amount, location of customer and the tax period for which the receipt was originally reported. Adjustment for PA bad debts cannot reduce taxable receipts to less than zero.

**LINE 10****TOTAL**

Enter the total of Lines 1a, 1b and 2 through 9.

**COLUMN D****PA NON-TAXABLE RECEIPTS****LINE 1A THROUGH 9**

Enter the PA non-taxable receipts on the appropriate line. Detail of all non-taxable receipts must be provided.

**LINE 10****TOTAL**

Enter the total of Lines 1a through 9. Carry the sum of Line 10, Columns C and D to Page 2, Line 16.

**PAGE 2****SOURCE OF PA TAXABLE GROSS RECEIPTS****LINE 1A****POINTS WITHIN THE STATE TO POINTS WITHIN THE STATE**

Enter the total receipts derived from trips wholly within Pennsylvania.

**LINE 3****EQUIPMENT RENTAL INCOME**

Enter the total receipts derived from leasing or renting equipment. A detailed schedule must be provided.

**LINE 9****OTHER SOURCES**

Enter the receipts from any other sources. A detailed schedule must be provided.

**LINE 10****TOTAL PA TAXABLE RECEIPT**

Enter the total of Lines 1a, 3 and 9.

**LINE 11****TAX**

Multiply Line 10 by the appropriate tax rate from the table on Page 1 of the information section. Carry the tax to RCT-113A, Page 1, Line 1.

**LINE 12A****TYPE OF ENTITY**

Enter the letter associated with the type of entity. (A=Pipeline, B=Conduit, C=Steamboat, D=Canal, E=Slack Water Navigation, F=Transportation, G=Other)

**LINE 12B****IF G, LIST OTHER**

If the letter G was entered on Line 12a, indicate the type of entity.

**LINE 13A****FEDERAL RETURN FILED**

Enter the letter associated with the type of federal return that is filed with the IRS. (A=1120, B=1065, C=Schedule C, D=Other)

**LINE 13B****IF D, LIST OTHER**

If the letter D was entered on Line 12a, indicate the type of report that is filed.

**LINE 14****TOTAL GROSS RECEIPTS**

Enter the total as reported on Page 3, Column A, Line 10.

**LINE 15****GROSS RECEIPTS FROM OTHER STATES**

Enter the total as reported on Page 3, Column B, Line 10.

**LINE 16****ADJUSTMENTS**

Enter the total as reported on Page 3, Columns C and D, Line 10.