
 **IMPORTANT:** First-time Pennsylvania filers cannot pay by credit or debit card.

 **NOTE:** Blanket requests for extensions of time to file Pennsylvania tax returns will not be considered. A separate REV-276 must be submitted for each return.

GENERAL INSTRUCTIONS

Complete the primary SSN or EIN, check digit, spouse's SSN (if applicable), payment amount, PA-40 NRC and type of return fields or ovals where indicated.

CHECK DIGIT FIELD INSTRUCTIONS


For a PA-40, print the first two letters of the last name. For a PA-40 NRC, PA-41 or PA-20S/PA-65, print the first two letters of the entity, estate or trust name. For an entity, do not use the letters TH if the first word of the entity name is The. For an estate or trust, do not use ES or TR. Use the last name of the person for an estate or the name of the trust. For example, use SM for the Estate of John Smith or BR if for a Trust for the Benefit of John Brown.

NAME AND ADDRESS FIELDS INSTRUCTIONS

For a PA-40, enter the name of the taxpayer and spouse (if applicable) beginning with the last name, first name and middle initial. If the spouse's last name is the same as the primary taxpayer's, you may leave the last name field blank. For a PA-40 NRC or PA-20S/PA-65, enter the entity name starting with the first box of the "Last, Estate, Trust or Entity Name" and continue until you have used all the space available (if needed). If you do not have enough space for the name, do not use the address line. Enter the street address, PO Box, City, State and Zip Code where indicated. For a PA-41, enter the name of the estate or trust, starting with the "Last, Estate or Trust, or Entity Name" area and continuing through "First Name". Enter the name of the trustee in the designated area continuing through the area designated for the spouse's first name. Do not use the first address line designated for PO BOX, apartment number, etc. for fiduciary accounts. Enter the street address, PO Box, City, State and Zip Code where indicated. Please include a daytime telephone number in the event the department must contact you regarding a payment made by check.

PA-20S/PA-65 EXTENSIONS

A separate REV-276 must be filed to request an extension of time to file the PA-20S/PA-65 if the entity owes additional catch-up nonresident withholding. If no additional catch-up nonresident withholding is required, the department will grant a five month extension if the entity has a federal extension to file federal Forms 1065 or 1120S. Otherwise, a separate REV-276 must be filed to obtain an extension.

 **CAUTION:** An extension of time to file the PA-20S/PA-65 Information Return does not extend the time for full payment of the catch-up nonresident withholding tax nor does it preclude an assessment of penalty and interest for late payment and underpayment of tax due.

PA-40 NRC EXTENSIONS

An extension of time to file a PA-20S/PA-65, PA S Corporation/Partnership Information Return, does not extend the time to file a PA-40 NRC, Nonresident Consolidated Tax Return. A separate extension must be filed and payment of any tax due must be made, if applicable, for the PA-40 NRC.

AMOUNT OF PAYMENT

Fill in the amount of payment in the Payment Amount field on the application. Make check or money order payable to the PA Department of Revenue. Write the type of filer (PA-40, PA-40 NRC, PA-41, or PA-20S/PA-65), "Extension", tax year and last four digits of the primary SSN or the complete EIN in the memo area of the check. If filing for an extension without a payment, enter a zero (0) in the Payment Amount field and send the completed application to the address noted on the previous page.

COMBAT ZONE AND HAZARDOUS DUTY SERVICE

If serving in an area so designated by the President of the U.S., Pennsylvania allows the same automatic extensions of time to file and pay your PA tax return that the IRS provides for the federal income tax return. When you file your PA income tax return, please print "COMBAT ZONE" at the top of your PA-40 or computer-generated PA tax return. Copies of your orders and discharge papers must accompany your return. If filing an electronic return through Federal/State e-file, you must still fax or mail copies of your orders and discharge papers. Print "COMBAT ZONE" at the top of each page.