

WILLIAM F. ADOLPH, JR., MEMBER
ROOM 245, MAIN CAPITOL BUILDING
PO BOX 202165
HARRISBURG PA 17120-2165
PHONE: (717) 787-1248
FAX: (717) 705-1851

DISTRICT OFFICE:
920 WEST SPROUL ROAD
SPRINGFIELD PA 19064
PHONE: (610) 544-9878
FAX: (610) 338-2294



HOUSE OF REPRESENTATIVES
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

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WEBSITE: williamadolph.com
E-MAIL: wadolph@pahousegop.com

MEMORANDUM

TO: All House Members

FROM: Representative William F. Adolph, Jr.
Majority Chairman
Appropriations Committee

DATE: January 26, 2011

SUBJECT: Amending the Tax Reform Code of 1971 – PA40X
Previous House Bill 571

In the near future I plan on introducing legislation that is of vital importance to the tax collection process of the Commonwealth. This process has always been very frustrating for the average citizen, yet in more recent years the intricacies of the required paperwork have become nothing less than overwhelming.

In an attempt to eliminate some of the confusion related to the tax filing process, and to ensure that all taxes are filed promptly and accurately, I am proposing to amend the Tax Reform Code of 1971 to establish a separate annual tax return form specifically for amended returns. As the system currently stands, a single annual tax return form can be used for both annual return and amended annual returns. There is a specific section to indicate whether the form is for an annual return or an amended return, however this indication does not provide enough contrast for clarity in the process. Additionally, the new form for amended tax returns shall be referred to as a PA-40X. The act shall take effect immediately, but it will only apply to tax years beginning after December 31, 2011.

Please join me in ensuring ease for the taxpaying citizens of the Commonwealth. Should you wish to co-sponsor this legislation, please contact Carole Reddecliff at creddecl@pahousegop.com or Vicki Hoffman and vhoffman@pahousegop.com.

WFAjr/csr