

**PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
REGULATION - PRONOUNCEMENT STATUS REPORT**

**Fourth Quarter, 2024**

**Corporate Net Income Tax**

61 Pa. Code, Chapter 153 (Final Rulemaking) (15-463)

**Business income and nonbusiness income**

STATUS: The proposed rulemaking was published at 54 Pa. B. 2999 (May 25, 2024). The Department is reviewing public outreach comments and will continue the approval process during the 4<sup>th</sup> Quarter, 2024.

61 Pa. Code § 153.26a (Proposed Rulemaking)

**Sales factor sourcing sales of services**

STATUS: Under the authority contained in section 6 of the Fiscal Code (72 P.S. § 6) and section 401 of the TRC (72 P.S. § 7401(3)), the Department proposes the addition of § 153.26a (relating to sales factor sourcing sales of services). Act 52 of 2013, enacted a revised methodology for sourcing revenue from the sales of services in the computation of corporate net income tax. The proposed rulemaking will establish the processes for sourcing service income and the apportionment of taxpayers' business income to this Commonwealth and ensure that all taxpayers implement uniform methods for sourcing their sales of services to this Commonwealth. Informal Public Outreach was conducted October/November 2020. The Department will review public outreach comments and continue the approval process during the 4<sup>th</sup> Quarter, 2024.

**Personal Income Tax**

61 Pa. Code §§ 5.1 et seq. (Final Rulemaking) (15-462)

**Amendments [Payment by Electronic Funds Transfer] Payment Methods for Obligations Due the Commonwealth**

STATUS: The proposed rulemaking was published at 54 Pa. B. 2996 (May 25, 2024). The Department is reviewing public outreach comments and will continue the approval process during the 4<sup>th</sup> Quarter, 2024.

**Statements of Policy**

*(None pending)*

INFORMATION: A copy of a regulation or pronouncement is available upon request once a regulatory document has reached the public outreach stage in the Department's internal regulatory process. A request for a document or an interim status should be directed to Maria L. Miller, Regulatory Coordinator, PA Department of Revenue, Office of Chief Counsel, P.O. Box 281061, Harrisburg, PA 17128-1061.