



Pennsylvania
Department of Revenue

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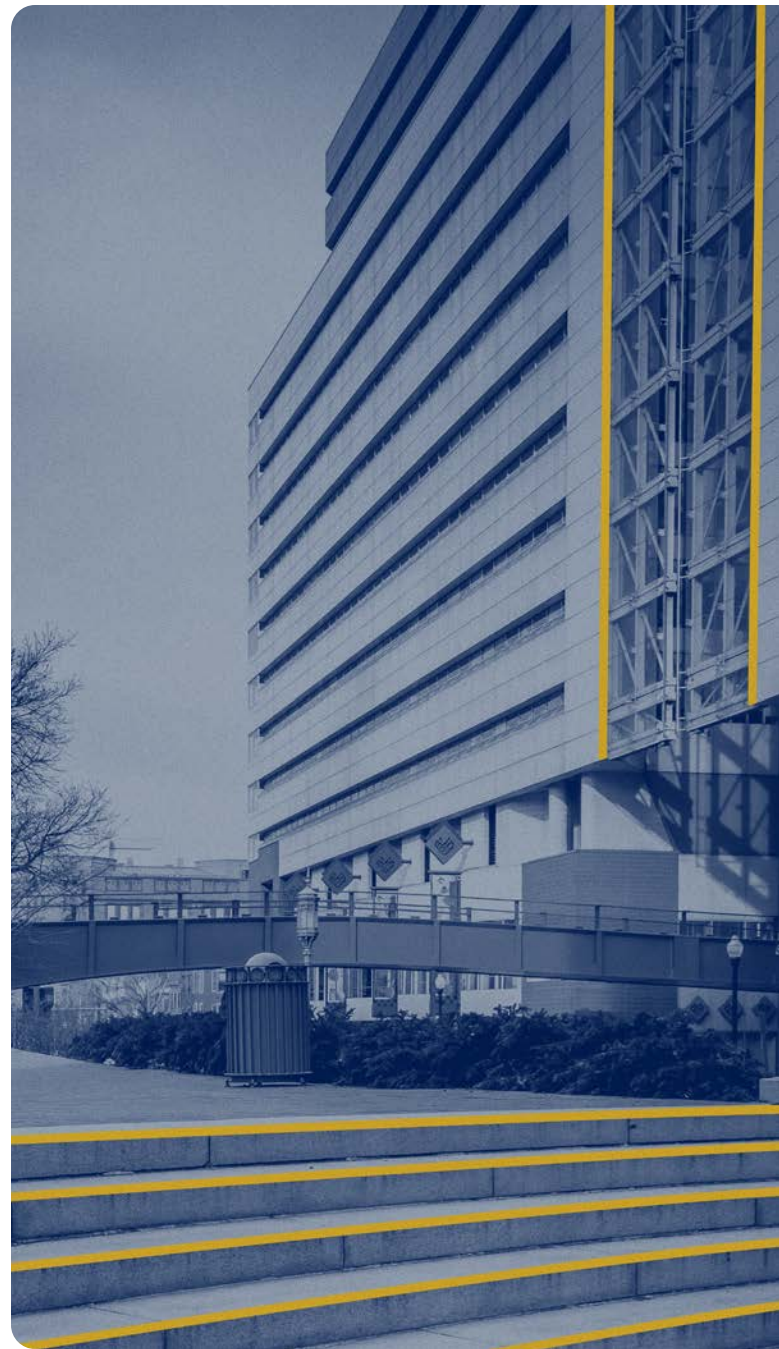
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Josh Shapiro

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The No. 1 goal in the department's strategic plan is to continually improve customer service.

- Revenue Secretary Pat Browne

GOVERNOR SHAPIRO AND SECRETARY BROWNE VISIT SENIOR CENTERS THROUGHOUT PA AS PROPERTY TAX/RENT REBATES ARE DISTRIBUTED



Speaking in Delaware County, Gov. Shapiro (left) and Sec. Browne (right) announced that the initial distribution of rebates started on July 1 for Pennsylvanians who benefit from the program.

Across the Commonwealth, Governor Josh Shapiro and Secretary of Revenue Pat Browne met with Pennsylvanians this summer to hear how the expanded **Property Tax/Rent Rebate (PTRR)** program will help seniors and Pennsylvanians with disabilities stay in their homes – providing a critical lifeline to ease the burden of rising costs.

While visiting senior centers in **Delaware, Dauphin, Centre, and Lackawanna** counties, the duo announced that more than **442,000 rebates** on property taxes and rent paid in 2023 totaling **\$266 million** went out in the initial distribution that began July 1 to Pennsylvanians who benefit from the program.

“I’ve heard from seniors about how they’re struggling with rising costs – and the Property Tax/Rent Rebate program is a lifeline for them and Pennsylvanians with disabilities. I made a promise to cut costs and deliver for Pennsylvanians – and in my first year in office, we worked together with bipartisan compromise to get this done,” said **Governor Shapiro**.

While campaigning and in his first budget address, **Governor Shapiro** made a commitment to Pennsylvania seniors to ease the burden of rising costs – and the Governor delivered on that promise in August 2023, **signing into law** a historic expansion of the PTRR



While visiting senior centers in Dauphin, Centre, and Lackawanna counties, Gov. Shapiro and Sec. Browne announced that more than 442,000 rebates on property taxes and rent paid in 2023 totaling \$266 million would be distributed on July 1.

GOVERNOR SHAPIRO AND SECRETARY BROWNE VISIT SENIOR CENTERS

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program and delivering the largest targeted tax cut for seniors in nearly two decades.

“One of the prime reasons why the Governor’s leadership was really important on this is the losses over the last 20 years have been significant, because for 20 years the program wasn’t adjusted,” said **Secretary Browne**. “That was unacceptable to **Governor Shapiro** and because of his leadership, the number of seniors getting relief will be up to over 550,000 seniors once again.”

Governor Shapiro also recently **announced** that the deadline for older adults and Pennsylvanians with disabilities to apply for rebates on rent and property taxes paid in 2023 has been extended to December 31, 2024 – and encourages eligible Pennsylvanians to go to pa.gov/PTRR to apply.

To date, the Department of Revenue has received more than 525,000 rebate applications applying for relief on property taxes and rent paid in the prior year. That represents a 23 percent increase in applications from the same time period last year – and nearly 95 percent of rebates received to date have already been approved for payment. More than 122,700 claims have been filed via **myPATH**, which is a 58 percent increase from last year.

More than 101,000 first-time filers of the program have already submitted their rebate applications this year. That means that a sizable group of older Pennsylvanians and residents with disabilities will be receiving critical relief from the PTRR program for the very first time. 📌



Gov. Shapiro met with Pennsylvanians to hear how the expanded PTRR program will help seniors and Pennsylvanians with disabilities stay in their homes – providing a critical lifeline to ease the burden of rising costs.



WHAT PENNSYLVANIANS ARE SAYING ABOUT THE EXPANDED PTRR PROGRAM



Delaware County resident Diane Henry: “I’ve been a poll worker for 10 years here, and I’m committed to the Upper Darby community. This is my third year in my house receiving a rent rebate. I got my letter last week, stating that I will be getting my check in the next few weeks. I was excited to learn the state legislature and Governor Shapiro passed the expansion of this important program. This will help me to buy different things for my house and for my family room, like a living room set and this ultimately helps me to support my family and make ends meet by paying our bills. I appreciate this program helping us to stay in and enjoy living in our home.”

Lackawanna County resident and first-time PTRR recipient Joann Rinaldi: “I have lived in the Dunmore High Rise for the last ten years. I am grateful that Governor Shapiro and the state legislature raised the income limits and expanded the Property Tax Rent Rebate program. Thanks to the expansion, I qualified for the rent rebate program for the first time this year. I am glad to say that my check is on the way, and many people in this building have received their rebate already. I plan to put the extra money towards my upcoming vehicle inspection, gas, and grocery items. I encourage anyone over the age of 65 who is eligible to apply for this rebate.”



Centre County resident and first-time PTRR recipient Darlene Harper: “This is the first time I was qualified to receive the rent rebate because they raised the earning limit this year. This will relieve some of the pressure of my financial burden and then for the quality of my life. I will use that money for groceries and medicine and to relieve the stress of any emergency that may come up. Also, I will use some of the money on my two grandchildren for Christmas. The Property Tax/Rent Rebate program is how senior citizens supplement their income. This allows them to pay their expenses without worrying where they will get the money. I want to thank Governor Shapiro here and his Administration for raising the income level. It will give us peace of mind, which is precious to us.”

Dauphin County resident Liz Bryant: “It’s been a pleasure having the rent rebates as a senior, and before being a senior, I was a disabled person, the rent rebate always came in the middle of summer. It was like Christmas in July – and I think all of the seniors feel the same way. Living on a fixed income is very hard. I had started a part time job last year and I was not eligible for the rent rebate. Governor Shapiro raised the ceiling for the amount that you can make this year – and now I can get the rent rebate, and I thank you for that.”



PENNSYLVANIA JOINS IRS DIRECT FILE, ENSURING PENNSYLVANIANS CAN FILE FEDERAL AND STATE TAXES FOR FREE STARTING IN 2025

Building on Pennsylvania's free state tax preparation tool myPATH, IRS Direct File will help Pennsylvanians save time and money by allowing people to prepare and file their federal taxes for free online.

Governor Josh Shapiro recently joined **U.S. Department of the Treasury Secretary Janet Yellen**, leaders from the **Pennsylvania Department of Revenue (DOR)**, **Representative Brendan Boyle**, and **Representative Mary Gay Scanlon** to announce that Pennsylvania will join IRS Direct File for filing season 2025, ensuring people have access to a free, easy-to-use online tool when they file their federal taxes next year. Direct File will build on **myPATH**, Pennsylvania's free tool to file state income taxes and apply for tax cuts like the **Property Tax/Rent Rebate**.

Governor Shapiro believes we need to meet people where they are and make it easier to access government services online. That's why the Shapiro Administration worked with the Treasury to bring this program to Pennsylvania. Direct File has already been proven successful at saving taxpayers' money – in a pilot program across 12 states earlier this year, 140,000 taxpayers claimed more than \$90 million in refunds and saved an estimated \$5.6 million in filing fees using the free online filing tool.

"Filing your taxes should be free and easy – that's why we're improving our digital services and adopting IRS Direct File here in Pennsylvania," said **Governor Shapiro**. "Thanks to the Biden-Harris Administration's Direct File initiative, Pennsylvanians will be able to save money by filing both their state and federal taxes at no cost on an easy-to-use platform. There should be no wrong door to access government services, and the Shapiro Administration will continue to bring human-centered, user-friendly, reliable, and accessible digital services to every Pennsylvanian to help lower costs and break down barriers."

"Thanks to President Biden's Inflation Reduction Act, more than 1.5 million Pennsylvanians will be able to file their taxes online for free, directly with the IRS in Filing Season 2025. Direct File will save Pennsylvania taxpayers time and money and help ensure they receive the tax benefits for which they are eligible," said **Secretary Yellen**. "Direct File is one of the many ways the Biden-Harris Administration is working to lower costs in everyday life, and we are pleased to welcome Pennsylvania as the next state to offer this new free option to taxpayers."

"We know from our experience that many Pennsylvanians spend a lot of time and money every year to ensure their personal income tax returns are filed timely and accurately. That's why we're eager to bring Direct File to Pennsylvania, because it will be a free and simple online filing tool that will relieve stress and a financial burden for many of our taxpayers," said **Secretary of Revenue**



Gov. Shapiro joined U.S. Department of the Treasury Secretary Janet Yellen to announce that Pennsylvania will join IRS Direct File for filing season 2025.

Pat Browne. "We're excited to partner with the U.S. Treasury and the IRS to bring Direct File to Pennsylvania starting next year. This work will be another step forward for our agency in meeting **Governor Shapiro's** goal of transforming online services for the citizens we serve."

Using the Direct File online filing tool, qualifying taxpayers will first be able to complete their 2024 federal tax returns. Following that step, Direct File will direct qualifying taxpayers to Pennsylvania's state income tax filing system, **myPATH**, where they will be able to file and complete their 2024 Pennsylvania state returns. Some information, including W-2s and demographic information, will automatically be uploaded to their state return to help save time and ensure folks don't have to input their information twice.

Treasury's goal in the coming years is to expand the reach and tax scope of Direct File to provide an option for working-and middle-class taxpayers nationwide. Direct File is central to the Biden-Harris Administration's efforts to deliver modern, world-class customer service using Inflation Reduction Act resources. Direct File also advances a goal of the IRS's Strategic Operation Plan (SOP) to ensure that taxpayers receive tax credits that they are eligible for, including the Child Tax Credit

PENNSYLVANIA JOINS IRS DIRECT FILE

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and Earned Income Tax Credit. The IRS will continue to improve the product over time and ensure that it remains free, secure, and easy to use.

Background on the Direct File Pilot Program

The average American spends \$270 and 13 hours filing their taxes (Taxpayer Burden Survey). President Biden’s Inflation Reduction Act required the IRS to study the potential for an IRS-run Direct e-File System that would allow taxpayers to file taxes for free, directly with the IRS. After reviewing the report, which showed strong taxpayer interest in a free IRS filing option, the Treasury Department initiated a pilot of IRS Direct File during the 2024 Filing Season.



Direct File users also reported a high degree of satisfaction and quick answers to their filing questions. In a GSA Touchpoints survey of more than 11,000 Direct File users, 90 percent of respondents ranked their experience with Direct File as “Excellent” or “Above Average.” A majority of survey respondents who filed taxes in the prior year reported having to pay to prepare their taxes last year. Among survey respondents, 47 percent of users paid to file their taxes last year and 16 percent did not file last year at all.



In Filing Season 2024, Direct File was available to taxpayers with simple tax situations in 12 states. The pilot exceeded expectations with more than 140,000 Americans successfully filing in the five weeks the program was widely available following extensive product testing. These filers claimed more than \$90 million in refunds and saved an estimated \$5.6 million in tax preparation fees on their federal returns alone.

In Treasury and IRS engagements with Direct File users, taxpayers relayed that Direct File was straightforward to use, and they valued features that allowed them to learn more about different tax situations, credits, and deductions. Taxpayers emphasized their appreciation for the fact that Direct File is always free and there are no hidden fees or attempts to upsell users as they moved through the filing process. Taxpayers also shared that filing directly with the IRS gave them confidence and that they were able to quickly fix mistakes and get their taxes filed accurately. 📌



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GOVERNOR JOSH SHAPIRO VISITS DOR, THANKS EMPLOYEES FOR EXCELLENT SERVICE

Governor Josh Shapiro recently visited the **Department of Revenue** to express his gratitude to the department's leadership and staff for their dedicated service to the citizens of Pennsylvania. He particularly acknowledged the efforts in administering the expansion of the Property Tax/Rent Rebate Program, a crucial initiative that aids seniors, widows and widowers, and individuals with disabilities.

Governor Shapiro highlighted the significant expansion of the program, which was expanded for the first time since 2006. This expansion includes higher income limits, allowing more Pennsylvanians to qualify for the rebates. Specifically, the income cap for homeowners has been increased from \$35,000 to \$45,000, and for renters from \$15,000 to \$45,000. Additionally, the income cap will increase with inflation each year moving forward, and the maximum standard rebate has been raised from \$650 to \$1,000.

Governor Shapiro noted that approximately 442,000 rebate applications totaling \$266 million were part of the initial July 1 distribution of rebates. This represents a significant increase in applications compared to the same time period last year. These rebates provide financial relief to those in need, especially amid rising living costs and inflation, allowing many seniors the ability to age in their homes. Together with the Governor, the department is committed to supporting the most vulnerable Pennsylvanians and ensuring that everyone who qualifies can benefit from this expanded program.

During his visit, **Governor Shapiro** applauded the department for streamlining the PTRR application process, quicker processing times, and all the collective assistance to taxpayers – from phone calls to in-person events. All of that has led to more than 525,000 rebate applications filed already this year, including more than 101,000 from first-time filers. 🏡

Gov. Shapiro (center) visited Sec. Browne (left) and Executive Deputy Secretary Allison Morgan (right) along with staff from the Department of Revenue to thank the team for their work in administering the expansion of the Property Tax/Rent Rebate Program.



REVENUE AND OTO: MOVING AT THE SPEED OF BUSINESS

Last year, Governor Josh Shapiro signed an Executive Order creating Pennsylvania's Office of Transformation and Opportunity (OTO). Since its formation, OTO has helped to make state government move at the speed of business, spur economic growth, and create opportunities for businesses and workers.

A signature project of OTO has been **PAYback** – a first-in-the-nation money-back guarantee system for Pennsylvania workers and businesses to check their eligibility for a refund of their permit, license, or certification application fee and request a refund if they believe they are eligible. Since PAYback's launch on November 1, 2023, there have been more than 33,000 visits to the site.

The Department of Revenue and PA Lottery play a role in PAYback by administering nearly 30 different types of permits and licenses. The PAYback project has illustrated that employees throughout the agency have been doing a tremendous job of quickly moving permits and license applications through the pipeline, helping to cut red tape and deliver exceptional customer service. In fact, the department has received only one request for refund through PAYback and has not needed to issue any refunds.

To offer a few additional examples of the department's processing success, from May 2023 to May 2024, the department has processed:

- 29,584 sales tax retail licenses with an average turnaround time of 2 business days
- Over 27,000 corporate lien certificates with an average turnaround time of 3 business days
- More than 1,000 temporary permits for International Fuel Tax Agreement (IFTA)/ Motor Carrier Road Tax (MCRT) with an average turnaround time of 1 business day

These are great results that again show many people within the Department of Revenue play a crucial role in this work. Additionally, the PAYback project has shown that permits and licenses administered by the department are processed within their expected timeframes. Many bureaus from DOR came together to complete this project, including the **Bureau of Taxation Support, PA Lottery, Bureau of Registration and Taxpayer Management, Bureau of Business Taxpayer Accounting, and Bureau of Compliance**, as well as the **Policy Office** and **PRISM**, who provided leadership throughout this project. 🏆

PA VOLUNTARY DISCLOSURE: FLEXIBILITY TO REMEDY NONFILED TAXES

By Drew VandenBrul, CPA, and Matthew J. Pettigrew

When taxpayers discover that they are not fully compliant with all of their Pennsylvania tax filing requirements, they can choose to simply file delinquent tax returns and pay the requisite tax, interest, and penalties, or they may be eligible to enter into a voluntary disclosure agreement. Often, these agreements are a more advantageous route to becoming tax compliant.

Like most states, Pennsylvania has a formal **Voluntary Disclosure Program (VDP)** through which nonfiling taxpayers can become compliant in exchange for a limitation on the periods subject to tax and abatement of penalties. But Pennsylvania's VDP offers additional flexibility and opportunities if your business or clients face this situation.

Any number of reasons could lead to noncompliance. Common reasons stem from unidentified nexus-creating activities, including physical presence and exceeding the income tax protections of Public Law 86-272. Expanded work online has increased the number of taxpayers who exceed economic nexus standards, as have employees performing their work remotely in Pennsylvania. Additionally, some taxpayers may be unaware of their filing obligations for certain taxes imposed by Pennsylvania, or they may have omitted taxable transactions or other items on their filed returns.

Who Is Eligible?

Taxpayers who have not registered or filed tax returns and have not previously been contacted by the **Department of Revenue (DOR)** are eligible to participate in the VDP. Unlike many other states, Pennsylvania considers eligibility for the VDP on a tax-by-tax basis (such as corporate net income tax, sales and use tax, employer withholding, etc.). This is important because it allows a taxpayer to initiate a VDP for one tax even if they have registered for and filed other taxes.

This flexibility may also apply to certain circumstances where returns have been filed, but require correction.

Generally speaking, all taxes administered by the DOR are eligible, except the inheritance, realty transfer, and cigarette taxes. That means the most significant taxes are eligible for VDP, including corporate net income, personal income, trust, sales and use, and withholding taxes.

What Periods Are Due Under VDP?

A VDP agreement generally requires the filing of taxes for the current period and a prior three year "lookback" period. This may vary from those taxes filed on an annual basis (e.g., income taxes) with those taxes filed on a more frequent basis such as monthly or quarterly

PA VOLUNTARY DISCLOSURE: FLEXIBILITY TO REMEDY NONFILED TAXES*... continued from previous page*

trust fund taxes (such as sales and use and withholding). Corporate net income tax, which previously required a five-year lookback period, has been reduced to three years.

It is important to understand what constitutes the “current” period. For annual filings, the current period is the return that would be due at the time of the VDP agreement (for instance, 2023 corporate net income tax is current in March 2024). For taxes due monthly or quarterly, the current period is the year in which the most recent filing is due (for example, fourth quarter 2023 sales and use tax is current in March 2024).

The three-year rule has a few notable exceptions, including the following:

- Net losses for corporate net income tax generated prior to the lookback period – The VDP does not provide flexibility to include periods outside the three-year lookback. For example, even if the taxpayer would have generated net operating losses prior to the lookback, those periods cannot be included. It is important to determine when to initiate the VDP based on the periods that will ultimately be included in the agreement.
- Collected trust fund taxes must be remitted – Taxpayers remain obligated to remit taxes collected on behalf of Pennsylvania for all periods, but may otherwise have the ability to participate in the VDP.

Understanding these guidelines is important for tax accounting and financial statement purposes. Once a VDP is initiated, taxpayers are often able to more accurately record the tax and interest exposure, knowing

exactly how many periods will be due and that penalties will be abated.

How to Start the VDP Process

Once you’ve identified a noncompliance issue eligible for the VDP, you need to commence the process. This is often initiated by an adviser on an anonymous basis. The first step is to email a request to **RA-VoluntaryDisclosure@pa.gov** to open a case. The DOR will issue a VDP case number to protect the taxpayer in case of future notices, audits, or other contact by the DOR. When the case number is issued, you will receive an overview of the process, a request for additional background, and a Form DEO-50 Business Activities Questionnaire (BAQ) to be completed without disclosing the identity of the taxpayer. When initiating the VDP, it is helpful to identify the tax(es) subject to the request. Since the taxpayer can remain anonymous at this stage, it is difficult for the DOR to identify all taxes that may have been filed or that are delinquent. Identifying all the specific taxes that could be subject to the VDP will expedite the process and lower the risk of identifying other delinquencies when the agreement is signed and the taxpayer’s identity is disclosed.

Completing the VDP Process

Responding to the outreach and completing the BAQ starts the review and approval process. The DOR’s approval committee meets on the second Thursday of each month. Submitting your information in advance of this date can expedite the process and lead to the issuance of an agreement by the end of the same month. Once received, you have up to 45 days to return the signed agreement and disclose the taxpayer’s identity. With the taxpayer information now available, the DOR will run a compliance check and seek approval from the auditor general, as required for corporate net income tax (and other corporate taxes). Once completed, the taxpayer will receive a final agreement and then has 90 days to complete and file tax returns and/or the sales and use tax spreadsheet, make payments of tax, and complete other compliance requirements. Currently, all returns and payments (via check) must be mailed directly to the VDP office for processing. As a final step, the DOR will issue a bill for interest on the late-paid taxes.

Notices containing their account numbers will be mailed to the taxpayer once they are registered by the VDP office. Once they have received their account numbers, the taxpayer must set up their online access on mypath.pa.gov to file and pay all future returns. Returns filed under the VDP are subject to standard audit and review by the DOR, but the taxpayer waives appeal rights on the returns as remitted under the VDP agreement. Should the DOR adjust or assess these returns, the taxpayer retains its normal appeal rights with respect to such adjustments.

RECORD-BREAKING COLLECTIONS IN 2023-24 FOR VOLUNTARY DISCLOSURE PROGRAM

June was a historic month for the Department of Revenue’s Voluntary Disclosure Program (VDP). The office collected \$29.4 million in the month of June, which ended the fiscal year with record-breaking collections of \$102.5 million. This surpasses last year’s total of \$86.4 million. 🏆

PA VOLUNTARY DISCLOSURE: FLEXIBILITY TO REMEDY NONFILED TAXES

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Conclusion

Pennsylvania has uniquely flexible features built into its VDP that provide benefits to taxpayers when coming into compliance. A successful resolution of these matters can benefit both the taxpayer and the Commonwealth through increased voluntary compliance and the corresponding increase in tax collections.

1 Penalties are generally not a deductible business expense and can be significant, depending upon the type of tax and amount of the unpaid liability. Abatement of penalties, therefore, can be a significant benefit.

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adjunct professor at the Villanova University Graduate Tax Program.

Matthew J. Pettigrew is director of the **Pennsylvania Voluntary Disclosure Program**. Pettigrew is engaged in the planning, development, and coordination of the Voluntary Disclosure Program to collect delinquent tax monies and the registration of new taxpayers and tax accounts.

A version of this article appeared in the Pennsylvania CPA Journal, Summer 2024, a publication of the Pennsylvania Institute of Certified Public Accountants (PICPA). Learn more at picpa.org. 📖

REVENUE DEPARTMENT RELEASES FISCAL YEAR 2023-2024 COLLECTIONS

Pennsylvania ended the 2023-24 fiscal year with \$45.5 billion in General Fund collections, **Revenue Secretary Pat Browne** reported. That total is \$862.9 million, or 1.9 percent, above estimate. Final 2023-24 collections are within the range (2 percent) the Department of Revenue strives for with its year-to-date revenue forecasts.

Below is an overview of June revenue collections and final collections for the fiscal year:

Sales tax receipts totaled \$1.2 billion for June, \$43.6 million above estimate. Fiscal year-to-date sales tax collections total \$14.3 billion, which is \$243.3 million, or 1.7 percent, more than anticipated. The overage in sales & use tax (SUT) receipts this month is due to two reasons – May activity was significantly stronger than originally forecast, and there was a larger than expected effect from 2024 filing frequency. More SUT is being paid as monthly payments as opposed to quarterly.

Personal income tax (PIT) revenue in June was \$1.5 billion, \$12.0 million above estimate. This brings fiscal-year total PIT collections to \$17.9 billion, which is \$134.9 million, or 0.7 percent, below estimate.

June corporation tax revenue of \$469.5 million was \$54.1 million below estimate. Fiscal year-to-date corporation tax collections total \$8.0 billion, which is \$180.2 million, or 2.3 percent, above estimate. The shortfall in corporation taxes for June is primarily due to corporate net income tax (CNIT) payments. June is the due date for the 2nd quarterly payment for tax year filers, and these tax year 2024 payments were weaker than expected.

Inheritance tax revenue for the month was \$120.7 million, \$0.6 million above estimate, bringing the fiscal-year total to \$1.6 billion, which is \$156.1 million, or 10.5 percent, above estimate.

Realty transfer tax revenue was \$51.9 million for June, \$3.0 million above estimate, bringing the fiscal-year total to \$530.8 million, which is \$20.2 million, or 3.9 percent, more than anticipated.

Other General Fund tax revenue, including cigarette, malt beverage, liquor and gaming taxes, totaled \$159.3 million for the month, \$18.6 million below estimate, and brought the fiscal-year total to \$1.6 billion, which is \$92.7 million, or 5.6 percent, below estimate.

Non-tax revenue totaled \$75.2 million for the month, \$50.7 million above estimate, bringing the year-to-date total to \$1.6 billion, which is \$490.8 million, or 43.9 percent, above estimate. As has occurred for much of the fiscal year, Treasury receipts exceeded estimate by \$51 million in June.

In addition to the General Fund collections, the Motor License Fund received \$308.9 million for the month, \$37.1 million above estimate. Fiscal year-to-date collections for the fund – which include the commonly known gas and diesel taxes, as well as other license, fine and fee revenues – total \$3.2 billion, which is \$43.1 million, or 1.4 percent, above estimate. 📖

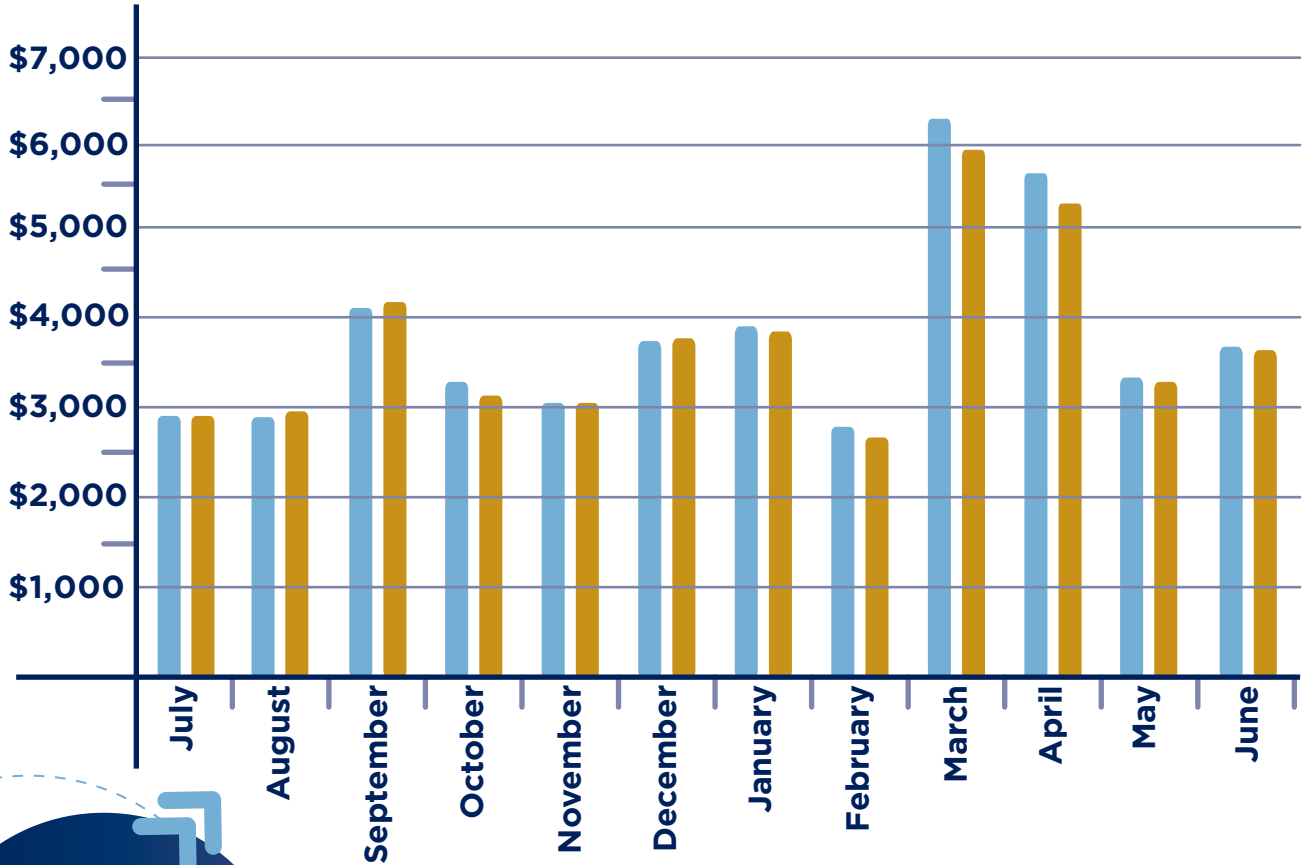
2023-2024 General Fund Revenues

Estimated vs. Actual Revenue Collections (in millions)

General Fund collections totaled \$45.5 billion in 2023-24, exceeding estimate by \$862.9 million, or 1.9 percent.

Actual Revenue

Estimated Revenue



GRAPH

ACTUAL
FIGURES
(in millions)

Month	Actual Revenues	Estimated Revenues
July	2,881	2,882
August	2,899	2,927
September	4,057	4,197
October	3,246	3,127
November	3,061	3,015
December	3,700	3,766
January	3,908	3,834
February	2,766	2,697
March	6,280	5,990
April	5,686	5,312
May	3,356	3,270
June	3,633	3,596