



## 2024 STATE TAX DUE DATE REFERENCE GUIDE

### CIGARETTE TAX

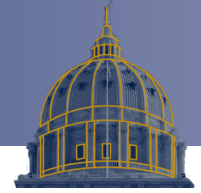
<b>Jan. 10</b>	December 2023 PACT Act Report	<b>July 15</b>	June CSA Stamp Payment
<b>Jan. 16</b>	December 2023 Cigarette Stamping Agent (CSA) Stamp Payment	<b>July 22</b>	June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Jan. 22</b>	December 2023 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2023 Unstampable Little Cigar Tax Return	<b>Aug. 12</b>	July PACT Act Report
<b>Feb. 12</b>	January PACT Act Report	<b>Aug. 15</b>	July CSA Stamp Payment
<b>Feb. 15</b>	January CSA Stamp Payment	<b>Aug. 20</b>	July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Feb. 20</b>	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Sept. 10</b>	August PACT Act Report
<b>Feb. 29</b>	2023 Tobacco Dealer Licenses Expire	<b>Sept. 16</b>	August CSA Stamp Payment
<b>Mar. 11</b>	February PACT Act Report	<b>Sept. 20</b>	August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Mar. 15</b>	February CSA Stamp Payment	<b>Oct. 10</b>	September PACT Act Report
<b>Mar. 20</b>	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Oct. 15</b>	September CSA Stamp Payment
<b>Apr. 10</b>	March PACT Act Report	<b>Oct. 21</b>	September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>Apr. 15</b>	March CSA Stamp Payment	<b>Nov. 12</b>	October PACT Act Report
<b>Apr. 22</b>	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Nov. 15</b>	October CSA Stamp Payment
<b>May 10</b>	April PACT Act Report	<b>Nov. 20</b>	October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>May 15</b>	April CSA Stamp Payment	<b>Dec. 10</b>	November PACT Act Report
<b>May 20</b>	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Dec. 16</b>	November CSA Stamp Payment
<b>June 10</b>	May PACT Act Report	<b>Dec. 20</b>	November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
<b>June 17</b>	May CSA Stamp Payment	<b>Jan. 10, 2025</b>	December 2024 PACT Act Report
<b>June 20</b>	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	<b>Jan. 15, 2025</b>	December 2024 CSA Stamp Payment
<b>July 10</b>	June PACT Act Report	<b>Jan. 21, 2025</b>	December 2024 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 December 2024 Unstampable Little Cigar Tax Return

### CONSUMER FIREWORKS TAX

<b>Apr. 22</b>	First Quarter Consumer Fireworks Return and Payment Due	<b>Oct. 21</b>	Third Quarter Consumer Fireworks Return and Payment Due
<b>July 22</b>	Second Quarter Consumer Fireworks Return and Payment Due	<b>Jan. 21, 2025</b>	2023 Fourth Quarter Consumer Fireworks Return and Payment Due

### CORPORATION TAXES - CORPORATE NET INCOME TAX

<b>Jan. 16</b>	<b>Current year's quarterly estimated payment for CNI for tax years ending Jan. 31, April 30, July 31 and Oct. 31*</b>	<b>Mar. 15</b>	<b>Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31*</b>
<b>Feb. 15</b>	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Sept. 30 of the prior year and the tax year ending Mar. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) Annual Corporate Net Income (CNI), Corporation Tax Report for previous tax year ending Sept. 30 <b>Current year's quarterly estimated payment for CNI for tax years ending Feb. 29, May 31, Aug. 31 and Nov. 30*</b>		Annual CNI Corporation Tax Report for previous tax year ending Oct. 31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Oct. 31 of the prior year and the tax year ending Apr. 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) : : : ..... © <i>Continued on Page 2</i>



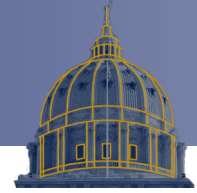
*Continued from Page 1 Corporation Taxes*

<b>Apr. 1</b>	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report	<b>Aug. 15</b>	<b>Current year's quarterly estimated payment for CNI for tax years ending Aug 31, Nov 30, Feb. 28 and May 31*</b>
<b>Apr. 15</b>	Annual CNI Corporation Tax Report for previous tax year ending Nov. 30 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Nov. 30 of the prior year and the tax year ending May 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) <b>Current year's quarterly estimated payment for CNI for tax years ending April 30, July 31, Oct. 31 and Jan. 31*</b>	<b>Sept. 16</b>	Annual CNI Corporation Tax Report for previous tax year ending Apr. 30 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Apr. 30 of the current year and the tax year ending Oct. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) <b>Current year's quarterly estimated payment for CNI for tax years ending Sept. 30, Dec. 31, March 31 and June 30*</b>
<b>May 1</b>	PURTA Annual Report previous year and Tentative Prepayment current year	<b>Oct. 15</b>	Annual CNI Corporation Tax Report for previous tax year ending May 31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending May 31 of the current year and the tax year ending Nov. 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) Annual CNI Corporation Tax Report for previous tax year ending June 30 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending June 30 of the current year and the tax year ending Dec. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period.) <b>Current year's quarterly estimated payment for CNI for tax years ending Oct. 31, Jan. 31, April 30 and July 31*</b>
<b>May 15</b>	Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Dec. 31 of the prior year and the tax year ending June 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period.) Annual CNI Corporation Tax Report for previous tax year ending Dec. 31 <b>Current year's quarterly estimated payment for CNI for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 29*</b>	<b>Nov. 15</b>	<b>Current year's quarterly estimated payment for CNI for tax years ending Nov. 30, Feb. 28, May 31 and Aug. 31*</b>
<b>June 17</b>	Annual CNI Corporation Tax Report for previous tax year ending Jan. 31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Jan. 31 of the current year and the tax year ending July 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) <b>Current year's quarterly estimated payment for CNI for tax years ending June 30, Sept. 30, Dec. 31 and March 31*</b>	<b>Dec. 16</b>	Annual CNI Corporation Tax Report for previous tax year ending July 31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending July 31 of the current year and tax year ending Jan. 31 of the current year (with a valid extension to file the PA Corporate Tax Report for that period) <b>Current year's quarterly estimated payment for CNI for tax years ending Dec. 31, March 31, June 30 and Sept. 30*</b>
<b>July 15</b>	Annual CNI Corporation Tax Report for previous tax year ending Feb. 29 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Feb. 28 of the current year and the tax year ending Aug. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period) <b>Current year's quarterly estimated payment for CNI for tax years ending July 31, Oct. 31, Jan. 31 and April 30*</b>	<b>Jan. 15, 2025</b>	Annual CNI Corporation Tax Report for previous tax year ending Aug. 31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Aug. 31 of the current year and tax year ending Feb. 28 of the current year (with a valid extension to file the PA Corporate Tax Report for that period)
<b>Aug. 15</b>	Annual CNI Corporation Tax Report for previous tax year ending Mar. 31 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Mar. 31 of the current year and the tax year ending Sept. 30 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)		

## CORPORATION TAXES - SPECIALTY TAX AND ESTIMATED TAX

<b>Jan. 16</b>	Annual Mutual Thrift Tax Report for previous tax year ending Sept. 30 Annual Ag Co-Op Corporation Tax Report for previous tax year ending Sept. 30 <b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Jan. 31, April 30, July 31 and Oct. 31*</b>	<b>Feb. 15</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Oct. 31 <b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Feb. 29, May 31, Aug. 31 and Nov. 30*</b>
<b>Jan. 31</b>	Surplus Lines Gross Premiums Tax Report	<b>Mar. 14</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Nov. 30
<b>Feb. 13</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Oct. 31	<b>Mar. 15</b>	Annual Mutual Thrift Corporation Tax Reports for previous tax year ending Nov. 30 <b>Current year's quarterly estimated payments for Mutual Thrifts for tax years ending March 31, June 30, Sept. 30 and Dec. 31*</b>
<b>Feb. 15</b>	Private Bankers Annual Gross Receipts Tax Report		

..... © *Continued on Page 3*



Continued from Page 2 **Corporation Taxes**

<b>Mar. 15</b>	Bank Shares Tax Annual Report	<b>Aug. 13</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Apr. 30
	Gross Premiums Estimated Prepayment	<b>Aug. 15</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Apr. 30
	Utilities Gross Receipts Tax Annual Report		<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Aug 31, Nov 30, Feb. 28 and May 31*</b>
	Transportation Gross Receipts Tax Annual Report	<b>Sept. 13</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending May 31
	Utilities Gross Receipts Tax Prepayment	<b>Sept. 16</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending May 31
	Transportation Gross Receipts Tax Prepayment		<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Sept. 30, Dec. 31, March 31 and June 30*</b>
<b>Apr. 15</b>	Gross Premiums Annual Tax Report	<b>Oct. 15</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending June 30
	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31		Ag Co-Op Corporation Tax Report for previous tax year ending June 30
	<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending April 30, July 31, Oct. 31 and Jan. 31*</b>		<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Oct. 31, Jan. 31, April 30 and July 31*</b>
<b>May 15</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Jan. 31	<b>Nov. 13</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending July 31
	Annual Mutual Thrift Tax Report for previous tax year ending Jan. 31	<b>Nov. 15</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending July 31
	<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 29*</b>		<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Nov. 30, Feb. 28, May 31 and Aug. 31*</b>
<b>June 3</b>	Domestic and Foreign Marine Annual Tax Report	<b>Dec. 16</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Aug. 31
<b>June 13</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Feb. 29		Annual Ag Co-Op Corporation Tax Report for previous tax year ending Aug. 31
<b>June 17</b>	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Feb. 29		<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Dec. 31, March 31, June 30 and Sept. 30*</b>
	<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending June 30, Sept. 30, Dec. 31 and March 31*</b>		
<b>July 1</b>	Electric Co-Op Annual Tax Report for previous year		
<b>July 15</b>	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Mar. 31		
	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Mar. 31		
	<b>Current year's quarterly estimated payment for Mutual Thrifts for tax years ending July 31, Oct. 31, Jan. 31 and April 30*</b>		

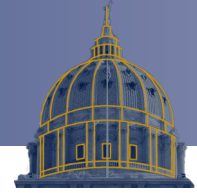
\*Estimated tax payments of corporate net income and mutual thrift taxes for taxpayers electing to pay in installments are due on or before the 15th day of the third, sixth, ninth, and 12th months following the close of the immediately prior tax year.

**NOTE:** Gross premiums tax for individuals, partnerships, and corporations on premiums paid to unauthorized foreign insurance companies is due within 30 days after the insurance was procured, continued, or renewed.

## WITHHOLDING

<b>Jan. 4</b>	2023 Semimonthly Employer Withholding Deposit	<b>Mar. 20</b>	Semimonthly Employer Withholding Deposit*
<b>Jan. 18</b>	Semimonthly Employer Withholding Deposit	<b>Apr. 3</b>	Semimonthly Employer Withholding Deposit*
<b>Jan. 31</b>	All 2023 W-2 Forms and Transmittal	<b>Apr. 15</b>	March Monthly Employer Withholding Deposit
	All 1099-MISC/1099-NEC Forms and Transmittal		Semimonthly Employer Withholding Deposit*
	2023 Fourth Quarter Quarterly Employer Deposit Statement and Return	<b>May 1</b>	Quarterly Employer Deposit Statement and W-3 Return
	2023 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	<b>May 3</b>	Semimonthly Employer Withholding Deposit*
	December 2023 Monthly Employer Withholding Deposit	<b>May 15</b>	April Monthly Employer Withholding Deposit
<b>Feb. 5</b>	Semimonthly Employer Withholding Deposit*	<b>May 20</b>	Semimonthly Employer Withholding Deposit*
<b>Feb. 15</b>	January Monthly Employer Withholding Deposit	<b>June 5</b>	Semimonthly Employer Withholding Deposit*
<b>Feb. 21</b>	Semimonthly Employer Withholding Deposit*	<b>June 17</b>	May Monthly Employer Withholding Deposit
<b>Mar. 5</b>	Semimonthly Employer Withholding Deposit*	<b>June 20</b>	Semimonthly Employer Withholding Deposit*
<b>Mar. 15</b>	February Monthly Employer Withholding Deposit	<b>July 3</b>	Semimonthly Employer Withholding Deposit*
		<b>July 15</b>	June Monthly Employer Withholding Deposit

..... © Continued on Page 4



*Continued from Page 3 Withholding*

<b>July 18</b>	Semimonthly Employer Withholding Deposit*	<b>Nov. 15</b>	Semimonthly Employer Withholding Deposit*
<b>July 31</b>	Quarterly Employer Deposit Statement and W-3 Return	<b>Nov. 15</b>	October Monthly Employer Withholding Deposit
<b>Aug. 5</b>	Semimonthly Employer Withholding Deposit*	<b>Nov. 20</b>	Semimonthly Employer Withholding Deposit*
<b>Aug. 15</b>	July Monthly Employer Withholding Deposit	<b>Dec. 4</b>	Semimonthly Employer Withholding Deposit*
<b>Aug. 20</b>	Semimonthly Employer Withholding Deposit*	<b>Dec. 16</b>	November Monthly Employer Withholding Deposit
<b>Sept. 5</b>	Semimonthly Employer Withholding Deposit*	<b>Dec. 18</b>	Semimonthly Employer Withholding Deposit*
<b>Sept. 16</b>	August Monthly Employer Withholding Deposit	<b>Jan. 6, 2025</b>	2024 Semimonthly Employer Withholding Deposit
<b>Sept. 18</b>	Semimonthly Employer Withholding Deposit*	<b>Jan. 31, 2025</b>	All 2024 W-2 Forms and Transmittal
<b>Oct. 3</b>	Semimonthly Employer Withholding Deposit*		December Monthly Employer Withholding Deposit
<b>Oct. 15</b>	September Monthly Employer Withholding Deposit		2024 Fourth Quarter Quarterly Employer Deposit Statement and Return
<b>Oct. 18</b>	Semimonthly Employer Withholding Deposit*		2024 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
<b>Oct. 31</b>	Quarterly Employer Deposit Statement and W-3 Return		

\*Semiweekly employer withholding deposit requirement effective for employers with annual withholding greater than or equal to \$20,000. Such employers are required to make withholding deposits on the Wednesday following payday for Wednesday, Thursday, and Friday paydays; and on the Friday following payday for Saturday, Sunday, Monday, and Tuesday paydays. For all withholding due dates, review REV-1716, available at [revenue.pa.gov](http://revenue.pa.gov)

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

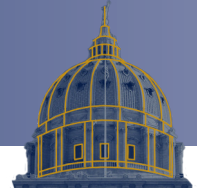
<b>Jan. 31</b>	2023 Fourth Quarter IFTA Tax Report	<b>July 31</b>	2024 Second Quarter IFTA Tax Report
<b>Feb. 29</b>	Grace period ends for 2023 Decals for IFTA Carriers	<b>Oct. 31</b>	2024 Third Quarter IFTA Tax Report
<b>Mar. 1</b>	Current year's IFTA Decals required to be displayed	<b>Nov. 1</b>	First Day to display 2025 IFTA Decals
<b>Apr. 30</b>	2024 First Quarter IFTA Tax Report	<b>Dec. 31</b>	Current year's IFTA Decals expire except for grace period

## MALT BEVERAGE TAX

<b>Jan. 16</b>	December 2023 Malt Beverage Manufacturer and Bonded Importer Report	<b>Aug. 15</b>	July Malt Beverage Manufacturer and Bonded Importer Report
<b>Feb. 15</b>	January Malt Beverage Manufacturer and Bonded Importer Report	<b>Sept. 16</b>	August Malt Beverage Manufacturer and Bonded Importer Report
<b>Mar. 15</b>	February Malt Beverage Manufacturer and Bonded Importer Report	<b>Oct. 15</b>	September Malt Beverage Manufacturer and Bonded Importer Report
<b>Apr. 15</b>	March Malt Beverage Manufacturer and Bonded Importer Report	<b>Nov. 15</b>	October Malt Beverage Manufacturer and Bonded Importer Report
<b>May 15</b>	April Malt Beverage Manufacturer and Bonded Importer Report	<b>Dec. 16</b>	November Malt Beverage Manufacturer and Bonded Importer Report
<b>June 17</b>	May Malt Beverage Manufacturer and Bonded Importer Report	<b>Jan. 15, 2025</b>	December 2024 Malt Beverage Manufacturer and Bonded Importer Report
<b>July 15</b>	June Malt Beverage Manufacturer and Bonded Importer Report		

## MEDICAL MARIJUANA GROSS RECEIPTS TAX

<b>Apr. 30</b>	First Quarter Medical Marijuana Gross Receipts Tax Payment Due	<b>Oct. 31</b>	Third Quarter Medical Marijuana Gross Receipts Tax Payment Due
<b>July 31</b>	Second Quarter Medical Marijuana Gross Receipts Tax Payment Due	<b>Jan. 31, 2025</b>	2024 Fourth Quarter Medical Marijuana Gross Receipts Tax Payment Due



## MOTOR AND ALTERNATIVE FUEL TAXES

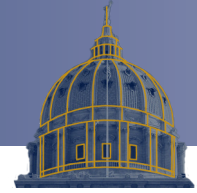
<b>Jan. 22</b>	December 2023 Monthly Motor Fuels and Alternative Fuel Taxes Report	<b>July 22</b>	June Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Feb. 20</b>	January Monthly Motor Fuels and Alternative Fuel Taxes Report	<b>Aug. 20</b>	July Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Mar. 20</b>	February Monthly Motor Fuels and Alternative Fuel Taxes Report	<b>Sept. 20</b>	August Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>Apr. 22</b>	March Monthly Motor Fuels and Alternative Fuel Taxes Report	<b>Oct. 21</b>	September Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>May 20</b>	April Monthly Motor Fuels and Alternative Fuel Taxes Report	<b>Nov. 20</b>	October Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>May 31</b>	Liquid Fuels and Fuels Distributor Permits expire Alternative Fuels Tax Permits expire	<b>Dec. 20</b>	November Monthly Motor Fuels and Alternative Fuel Taxes Report
<b>June 20</b>	May Monthly Motor Fuels and Alternative Fuel Taxes Report		

## MOTOR CARRIERS ROAD TAX

<b>Feb. 29</b>	Grace period ends for 2023 Decals for Non-IFTA Carriers	<b>Nov. 1</b>	First day to display 2025 Motor Carriers Road Tax Decals
<b>Mar. 1</b>	Current year's Motor Carriers Road Tax Decals required to be displayed	<b>Dec. 31</b>	Motor Carriers Road Tax Decals expire except for grace period

## OTHER TOBACCO PRODUCTS (OTP)

<b>Jan. 22</b>	December 2023 OTP Reporting (REV-679) December 2023 OTP Tax Return and Payment December 2023 OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	<b>Aug. 20</b>	July OTP Reporting (REV-679) July OTP Tax Return and Payment July OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
<b>Feb. 20</b>	January OTP Reporting (REV-679) January OTP Tax Return and Payment January OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	<b>Sept. 20</b>	August OTP Reporting (REV-679) August OTP Tax Return and Payment August OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
<b>Mar. 20</b>	February OTP Reporting (REV-679) February OTP Tax Return and Payment February OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	<b>Oct. 21</b>	September OTP Reporting (REV-679) September OTP Tax Return and Payment September OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
<b>Apr. 22</b>	March OTP Reporting (REV-679) March OTP Tax Return and Payment March OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	<b>Nov. 20</b>	October OTP Reporting (REV-679) October OTP Tax Return and Payment October OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
<b>May 20</b>	April OTP Reporting (REV-679) April OTP Tax Return and Payment April OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	<b>Dec. 20</b>	November OTP Reporting (REV-679) November OTP Tax Return and Payment November OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
<b>June 20</b>	May OTP Reporting (REV-679) May OTP Tax Return and Payment May OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	<b>Jan. 21, 2025</b>	December 2024 OTP Reporting (REV-679) December 2024 OTP Tax Return and Payment December 2024 OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
<b>July 22</b>	June OTP Reporting (REV-679) June OTP Tax Return and Payment June OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		



## PARI-MUTUEL WAGERING TAX

<b>Feb. 20</b>	January Licensed Racing Entities Tax Return and Payment Due January Secondary Pari-Mutuel Organizations Tax Return and Payment Due	<b>Aug. 20</b>	July Licensed Racing Entities Tax Return and Payment Due July Secondary Pari-Mutuel Organizations Tax Return and Payment Due
<b>Mar. 20</b>	February Licensed Racing Entities Tax Return and Payment Due February Secondary Pari-Mutuel Organizations Tax Return and Payment Due	<b>Sept. 20</b>	August Licensed Racing Entities Tax Return and Payment Due August Secondary Pari-Mutuel Organizations Tax Return and Payment Due
<b>Apr. 22</b>	March Licensed Racing Entities Tax Return and Payment Due March Secondary Pari-Mutuel Organizations Tax Return and Payment Due	<b>Oct. 21</b>	September Licensed Racing Entities Tax Return and Payment Due September Secondary Pari-Mutuel Organizations Tax Return and Payment Due
<b>May 20</b>	April Licensed Racing Entities Tax Return and Payment Due April Secondary Pari-Mutuel Organizations Tax Return and Payment Due	<b>Nov. 20</b>	October Licensed Racing Entities Tax Return and Payment Due October Secondary Pari-Mutuel Organizations Tax Return and Payment Due
<b>June 20</b>	May Licensed Racing Entities Tax Return and Payment Due May Secondary Pari-Mutuel Organizations Tax Return and Payment Due	<b>Dec. 20</b>	November Licensed Racing Entities Tax Return and Payment Due November Secondary Pari-Mutuel Organizations Tax Return and Payment Due
<b>July 22</b>	June Licensed Racing Entities Tax Return and Payment Due June Secondary Pari-Mutuel Organizations Tax Return and Payment Due	<b>Jan. 21, 2025</b>	December Licensed Racing Entities Tax Return and Payment Due December Secondary Pari-Mutuel Organizations Tax Return and Payment Due

## PERSONAL INCOME TAX

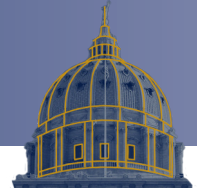
<b>Jan. 16</b>	Final 2023 Estimated Personal Income Tax Declaration and Payment Fourth 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*	<b>Apr. 15</b>	Annual 2023 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
<b>Jan. 29</b>	First day to file 2023 PA Income Tax Returns using myPATH First day 2023 refund returns can be processed by the department	<b>June 17</b>	Second 2024 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
<b>Jan. 31</b>	1099-R Information Returns for Early Distributions	<b>July 15</b>	Second 2024 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
<b>Apr. 15</b>	First 2024 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2024 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships 2023 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2023 Personal Income Tax Approved Extension to File Annual 2023 Fiduciary Income Tax Returns	<b>Sept. 16</b>	Third 2024 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts Annual 2023 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*
		<b>Sept. 30</b>	Annual 2023 Fiduciary Income Tax Returns with five-and-a-half-month extension*
		<b>Oct. 15</b>	Third 2024 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships 2023 Annual Personal Income Tax Return with six-month extension

\*Date represents a year ending on Dec. 31 (calendar year filer). When the year ends in any other month, the PA-41 Fiduciary Income Tax Return or the PA-20S/PA-65 Information Return is due on the 15th day of the fourth month following the close of the fiscal year. The final payment of the balance of personal income tax due and withheld from the income of the nonresident partners is due with the filing of the PA-20S/PA-65.

**NOTE:** If the due date for an Estimated or Installment Payment falls on a weekend, it will be due the next business day.

## PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES

<b>Jan. 22</b>	2023 Fourth Quarter PTA Return	<b>Oct. 21</b>	Third Quarter PTA Return
<b>Apr. 22</b>	First Quarter PTA Return	<b>Jan. 21, 2025</b>	2024 Fourth Quarter PTA Return
<b>July 22</b>	Second Quarter PTA Return		



## SALES TAX (STATE AND LOCAL)

<b>Jan. 22</b>	December 2023 Monthly Sales Tax Return 2023 Fourth Quarter Sales Tax Return	<b>July 22</b>	Second Quarter Sales Tax Return June Monthly Sales Tax Return
<b>Jan. 31</b>	Promoter Certificates expire Transient Vendor Certificates expire	<b>Aug. 20</b>	July Monthly Sales Tax Return Semiannual Sales Tax Return
<b>Feb. 20</b>	January Monthly Sales Tax Return 2023 Semiannual Sales Tax Return	<b>Sept. 20</b>	August Monthly Sales Tax Return
<b>Mar. 20</b>	February Monthly Sales Tax Return	<b>Oct. 21</b>	Third Quarter Sales Tax Return September Monthly Sales Tax Return
<b>Apr. 22</b>	First Quarter Sales Tax Return March Monthly Sales Tax Return	<b>Nov. 20</b>	October Monthly Sales Tax Return
<b>May 20</b>	April Monthly Sales Tax Return	<b>Dec. 20</b>	November Monthly Sales Tax Return
<b>June 20</b>	May Monthly Sales Tax Return	<b>Jan. 21, 2025</b>	December 2024 Monthly Sales Tax Return 2024 Fourth Quarter Sales Tax Return

Businesses required to make prepayments for Sales, Use, and Hotel Occupancy Tax must remit a separate payment by the 20th of the current month. For a schedule of return and prepayment due dates, review REV-819, available at [revenue.pa.gov](http://revenue.pa.gov)

## SMALL GAMES OF CHANCE

<b>Jan. 22</b>	December 2023 tavern tax returns due from distributors Annual report for licensees 2023 Fourth Quarter tavern tax returns due from tavern gaming licensees	<b>Aug. 20</b>	July tavern tax returns due from distributors
<b>Feb. 20</b>	January tavern tax returns due from distributors	<b>Sept. 20</b>	August tavern tax returns due from distributors
<b>Mar. 20</b>	February tavern tax returns due from distributors	<b>Oct. 21</b>	September tavern tax returns due from distributors Third Quarter tavern tax returns due from tavern gaming licensees
<b>Mar. 31</b>	Manufacturer certifications expire	<b>Nov. 20</b>	October tavern tax returns due from distributors
<b>Apr. 22</b>	March tavern tax returns due from distributors First Quarter tavern tax returns due from tavern gaming licensees	<b>Dec. 20</b>	November tavern tax returns due from distributors
<b>May 20</b>	April tavern tax returns due from distributors	<b>Jan. 21, 2025</b>	December 2024 tavern tax returns due from distributors Annual report for licensees 2024 Fourth Quarter tavern tax returns due from tavern gaming licensees Tavern annual report for licensees
<b>May 31</b>	Distributor licenses expire	<b>Jan. 31, 2025</b>	Annual club reporting due
<b>June 20</b>	May tavern tax returns due from distributors		
<b>July 22</b>	June tavern tax returns due from distributors Second Quarter tavern tax returns due from tavern gaming licensees		

Tavern tax reporting system available for distributors and taverns at [revenue.pa.gov/SGOC](http://revenue.pa.gov/SGOC)

## VEHICLE RENTAL TAX

<b>Jan. 22</b>	2023 Fourth Quarter Vehicle Rental Tax Return	<b>July 22</b>	Second Quarter Vehicle Rental Tax Return
<b>Feb. 15</b>	2023 Vehicle Rental Tax Reconciliation	<b>Oct. 21</b>	Third Quarter Vehicle Rental Tax Return
<b>Apr. 22</b>	First Quarter Vehicle Rental Tax Return	<b>Jan. 21, 2025</b>	2024 Fourth Quarter Vehicle Rental Tax Return

## WINE EXCISE TAX (WET)

<b>Jan. 22</b>	2023 Fourth Quarter Wine Excise Tax Return and Payment	<b>Oct. 21</b>	Third Quarter Wine Excise Tax Return and Payment
<b>Apr. 22</b>	First Quarter Wine Excise Tax Return and Payment	<b>Jan. 21, 2025</b>	2024 Fourth Quarter Wine Excise Tax Return and Payment
<b>July 22</b>	Second Quarter Wine Excise Tax Return and Payment		



[facebook.com/padepartmentofrevenue](https://facebook.com/padepartmentofrevenue)



[twitter.com/parevenue](https://twitter.com/parevenue) — @parevenue



[linkedin.com/company/parevenue](https://linkedin.com/company/parevenue)