



2023 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2022 PACT Act Report	July 20	June CSA Report of Cigarettes and Cigarette Tax
Jan. 17	December 2022 Cigarette Stamping Agent (CSA) Stamp Payment		Stamps and DAS-95 Unstampable Little Cigar Tax Return
Jan. 20		Aug. 10	
Jan. 20	Tax Stamps and DAS-95		July PACT Act Report
	2022 Unstampable Little Cigar Tax Return		July CSA Stamp Payment
Feb. 10	January PACT Act Report	Aug. 21	July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95
	January CSA Stamp Payment		Unstampable Little Cigar Tax Return
Feb. 21	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95		August PACT Act Report August CSA Stamp Payment
	Unstampable Little Cigar Tax Return		
Feb. 28	2022 Tobacco Dealer Licenses Expire	Sept. 20	August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95
Mar. 10	February PACT Act Report		Unstampable Little Cigar Tax Return
Mar. 15	February CSA Stamp Payment	Oct. 10	September PACT Act Report
Mar. 20	February CSA Report of Cigarettes and Cigarette Tax	-	September CSA Stamp Payment
	Stamps and DAS-95	Oct. 20	September CSA Report of Cigarettes and Cigarette Tax
	Unstampable Little Cigar Tax Return		Stamps and DAS-95
Apr. 10	March PACT Act Report		Unstampable Little Cigar Tax Return
Apr. 17	March CSA Stamp Payment	Nov. 13	October PACT Act Report
Apr. 20	March CSA Report of Cigarettes and Cigarette Tax		October CSA Stamp Payment
	Stamps and DAS-95 Unstampable Little Cigar Tax Return	Nov. 20	October CSA Report of Cigarettes and Cigarette Tax
May 10	April PACT Act Report		Stamps and DAS-95
	April CSA Stamp Payment	D 11	Unstampable Little Cigar Tax Return
	April CSA Stamp Payment April CSA Report of Cigarettes and Cigarette Tax		November PACT Act Report
May 22	Stamps and DAS-95		November CSA Stamp Payment
-	Unstampable Little Cigar Tax Return	Dec. 20	November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95
June 12	May PACT Act Report		Unstampable Little Cigar Tax Return
June 15	May CSA Stamp Payment	Jan. 10.	2024 December 2023 PACT Act Report
June 20	May CSA Report of Cigarettes and Cigarette Tax		2024 December 2023 CSA Stamp Payment
	Stamps and DAS-95		2024 December 2023 CSA Report of Cigarettes and
	Unstampable Little Cigar Tax Return	, ,	Cigarette Tax Stamps and DAS-95
July 10	June PACT Act Report		December 2023 Unstampable Little Cigar Tax
July 17	June CSA Stamp Payment		Return
	CONSUMED FIL	PEWOE	DKS TAY

CONSUMER FIREWORKS TAX

Apr. 20	First Quarter Consumer Fireworks Return and Payment Due	Oct. 20		Quarter Consumer Fireworks Return and nent Due
July 20	Second Quarter Consumer Fireworks Return and Payment Due	Jan. 20,	2024	2023 Fourth Quarter Consumer Fireworks Return and Payment Due

CORPORATION TAXES - CORPORATE NET INCOME TAX

- Jan. 17 Current year's quarterly estimated payment for CNI for tax years ending Jan. 31, April 30, July 31 and Oct. 31*

 Feb. 15 Current year's quarterly estimated payment for CNI for tax years ending Feb. 28, May 31, Aug. 31 and Nov. 30*

 Feb. 16 Annual Corporate Net Income (CNI), Corporation Tax Report for previous tax year ending Sept. 30

 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)
- Mar. 15 Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31*
- Mar. 17 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)







Continued from Page 1 Corporation Taxes

- Apr. 3 Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report
- **Apr. 14** 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)

- Apr. 17 Current year's quarterly estimated payment for CNI for tax years ending April 30, July 31, Oct. 31 and Jan. 31*
- May 1 PURTA Annual Report previous year and Tentative Prepayment current year
- May 15 Current year's quarterly estimated payment for CNI for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 28*
- May 15 Annual CNI Corporation Tax Report for previous tax year ending Dec. 31

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.)

June 15 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)

Current year's quarterly estimated payment for CNI for tax years ending June 30, Sept. 30, Dec. 31 and March 31*

July 17 Annual CNI Corporation Tax Report for previous tax year ending Feb. 28

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)

Current year's quarterly estimated payment for CNI for tax years ending July 31, Oct. 31, Jan. 31 and April 30*

Aug. 15 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)

- Aug. 15 Current year's quarterly estimated payment for CNI for tax years ending Aug 31, Nov 30, Feb. 28 and May 31*
- **Sept. 15** 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)

- Sept. 15 Current year's quarterly estimated payment for CNI for tax years ending Sept. 30, Dec. 31, March 31 and June 30*
- Oct. 16 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.)

Current year's quarterly estimated payment for CNI for tax years ending Oct. 31, Jan. 31, April 30 and July 31*

- Nov. 15 Current year's quarterly estimated payment for CNI for tax years ending Nov. 30, Feb. 28, May 31 and Aug. 31*
- **Dec. 15** 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)

Current year's quarterly estimated payment for CNI for tax years ending Dec. 31, March 31, June 30 and Sept. 30*

Jan. 16, 2024 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)

CORPORATION TAXES - SPECIALTY TAX AND ESTIMATED TAX

- Jan. 13 Annual Mutual Thrift Tax Report for previous tax year ending Sept. 30
- **Jan. 17** Annual Ag Co-Op Corporation Tax Report for previous tax year ending Sept. 30

Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Jan. 31, April 30, July 31 and Oct. 31*

- Jan. 31 Surplus Lines Gross Premiums Tax Report
- **Feb. 13** Annual Mutual Thrift Corporation Tax Report for previous tax year ending Oct. 31
- Feb. 15 Private Bankers Annual Gross Receipts Tax Report

- Feb. 15 Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Feb. 28, May 31, Aug. 31 and Nov. 30*
- **Feb. 16** Annual Ag Co-Op Corporation Tax Report for previous tax year ending Oct. 31
- Mar. 15 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Nov. 30

Current year's quarterly estimated payments for Mutual Thrifts for tax years ending March 31, June 30, Sept. 30 and Dec. 31*





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Mar. 15	Bank Shares Tax Annual Report	Aug. 14	Annual Mutual Thrift Corporation Tax Report for previ-
	Gross Premiums Estimated Prepayment		ous tax year ending Apr. 30
	Utilities Gross Receipts Tax Annual Report	Aug. 15	Annual Ag Co-Op Corporation Tax Report for previous
	Transportation Gross Receipts Tax Annual Report		tax year ending Apr. 30
	Utilities Gross Receipts Tax Prepayment		Current year's quarterly estimated payment for Mutual
	Transportation Gross Receipts Tax Prepayment		Thrifts for tax years ending Aug 31, Nov 30, Feb. 28 and May 31*
Apr. 17	Gross Premiums Annual Tax Report	Sent 13	Annual Mutual Thrift Corporation Tax Report for previ-
	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31		ous tax year ending May 31
	Current year's quarterly estimated payment for Mutual Thrifts for tax years ending April 30, July 31, Oct. 31 and Jan. 31*	Sept. 15	Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Sept. 30, Dec. 31, March 31 and June 30*
May 15			Annual Ag Co-Op Corporation Tax Report for previous tax year ending May 31
May 16		Oct. 13	Annual Mutual Thrift Corporation Tax Report for previous tax year ending June 30
	Current year's quarterly estimated payment for Mutual Thrifts for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 28*		Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Oct. 31, Jan. 31, April 30 and July 31*
June 1	Domestic and Foreign Marine Annual Tax Report	Oct. 16	Ag Co-Op Corporation Tax Report for previous tax year
June 15	Anuual Ag Co-Op Corporation Tax Report for previous tax year ending Feb. 28	Nov. 13	ending June 30 Annual Mutual Thrift Corporation Tax Report for previ-
	Current year's quarterly estimated payment for Mutual		ous tax year ending July 31
	Thrifts for tax years ending June 30, Sept. 30, Dec. 31 and March 31*	Nov. 15	Annual Ag Co-Op Corporation Tax Report for previous tax year ending July 31
June 16	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Feb. 28		Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Nov. 30, Feb. 28, May 31
July 3	Electric Co-Op Annual Tax Report for previous year		and Aug. 31*
July 14	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Mar. 31	Dec. 14	Annual Mutual Thrift Corporation Tax Report for previous tax year ending Aug. 31
July 17	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Mar. 31	Dec. 15	Annual Ag Co-Op Corporation Tax Report for previous tax year ending Aug. 31
	Current year's quarterly estimated payment for Mutual Thrifts for tax years ending July 31, Oct. 31, Jan. 31 and April 30*		Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Dec. 31, March 31, June 30 and Sept. 30*

*E 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.

EMPLOYER WITHHOLDING

Jan. 5	2022 Semimonthly Employer Withholding Deposit	Apr. 5	Semimonthly Employer Withholding Deposit*
Jan. 19	Semimonthly Employer Withholding Deposit	Apr. 18	March Monthly Employer Withholding Deposit
Jan. 31	All 2022 W-2 Forms and Transmittal	Apr. 19	Semimonthly Employer Withholding Deposit*
	2022 Fourth Quarter Quarterly Employer Deposit	May 1	Quarterly Employer Deposit Statement and W-3 Return
	Statement and Return	May 3	Semimonthly Employer Withholding Deposit*
	2022 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	May 15	April Monthly Employer Withholding Deposit
	December 2022 Monthly Employer Withholding Deposit	May 18	Semimonthly Employer Withholding Deposit*
Feb. 3	Semimonthly Employer Withholding Deposit*	June 5	Semimonthly Employer Withholding Deposit*
Feb. 15	January Monthly Employer Withholding Deposit	June 15	May Monthly Employer Withholding Deposit
Feb. 21	Semimonthly Employer Withholding Deposit*	June 21	Semimonthly Employer Withholding Deposit*
Mar. 3	Semimonthly Employer Withholding Deposit*	July 6	Semimonthly Employer Withholding Deposit*
Mar. 15	February Monthly Employer Withholding Deposit	July 17	June Monthly Employer Withholding Deposit
Mar. 20	Semimonthly Employer Withholding Deposit*	July 19	Semimonthly Employer Withholding Deposit*

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July 31	Quarterly Employer Deposit Statement and W-3 Return	Nov. 15	Octo	ber Monthly Employer Withholding Deposit
Aug. 3	Semimonthly Employer Withholding Deposit*	Nov. 20	Semi	monthly Employer Withholding Deposit*
Aug. 15	July Monthly Employer Withholding Deposit	Dec. 5	Semi	monthly Employer Withholding Deposit*
Aug. 18	Semimonthly Employer Withholding Deposit*	Dec. 15	Nove	mber Monthly Employer Withholding Deposit
Sept. 6	Semimonthly Employer Withholding Deposit*	Dec. 20	Semi	monthly Employer Withholding Deposit*
Sept. 15	August Monthly Employer Withholding Deposit	Jan. 4, 2	024	2023 Semimonthly Employer Withholding Deposit
Sept. 20	Semimonthly Employer Withholding Deposit*	Jan. 31,	2024	All 2023 W-2 Forms and Transmittal
Oct. 4	Semimonthly Employer Withholding Deposit*	Jan. 31,	2024	December Monthly Employer Withholding Deposit
Oct. 16	September Monthly Employer Withholding Deposit			2023 Fourth Quarter Quarterly Employer Deposit
Oct. 18	Semimonthly Employer Withholding Deposit*			Statement and Return
Oct. 31	Quarterly Employer Deposit Statement and W-3 Return			2023 Semimonthly and Monthly Employer
Nov. 3	Semimonthly Employer Withholding Deposit*			Quarterly Return of Income Tax Withheld

*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 employer withholding due dates, review REV-1716, available at www.revenue.pa.gov

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Jan. 31	2022 Fourth Quarter IFTA Tax Report	July 31	2023 Second Quarter IFTA Tax Report
Feb. 28	Grace period ends for 2022 Decals for IFTA Carriers	Nov. 1	First Day to display 2024 IFTA Decals
Mar. 1	Current year's IFTA Decals required to be displayed	Oct. 31	2023 Third Quarter IFTA Tax Report
May 1	2023 First Quarter IFTA Tax Report	Dec. 31	Current year's IFTA Decals expire except for grace period

MALT BEVERAGE TAX

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December 2022 Malt Beverage Manufacturer and Bonded Importer Report	Aug. 15	July Malt Beverage Manufacturer and Bonded Importer Report
January Malt Beverage Manufacturer and Bonded Importer Report	Sept. 15	August Malt Beverage Manufacturer and Bonded Importer Report
February Malt Beverage Manufacturer and Bonded Importer Report	Oct. 16	September Malt Beverage Manufacturer and Bonded Importer Report
March Malt Beverage Manufacturer and Bonded Importer Report	Nov. 15	October Malt Beverage Manufacturer and Bonded Importer Report
April Malt Beverage Manufacturer and Bonded Importer Report	Dec. 15	November Malt Beverage Manufacturer and Bonded Importer Report
May Malt Beverage Manufacturer and Bonded Importer Report	Jan. 16, 2	December 2023 Malt Beverage Manufacturer and Bonded Importer Report
	December 2022 Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Manufacturer and Bonded Importer Report	Importer Report January Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Manufacturer and Bonded Importer May Malt Beverage Manufacturer and Bonded Importer Jan. 16, 2

MEDICAL MARIJUANA GROSS RECEIPTS TAX

May 1	First Quarter Medical Marijuana Gross Receipts Tax Payment Due		d Quarter Medical Marijuana Gross Receipts Tax ment Due
luly 31	Second Quarter Medical Marijuana Gross Receipts Tax	Jan. 31, 2024	2023 Fourth Quarter Medical Marijuana Gross
	Payment Due		Receipts Tax Payment Due

June Malt Beverage Manufacturer and Bonded Importer



Report

June 20 May Monthly Motor Fuels and Alternative Fuel Taxes

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MOTOR AND ALTERNATIVE FUEL TAXES

Jan. 20	December 2022 Monthly Motor Fuels and Alternative Fuel Taxes Report	July 20	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Feb. 21	January Monthly Motor Fuels and Alternative Fuel Taxes Report	Aug. 21	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Mar. 20	February Monthly Motor Fuels and Alternative Fuel Taxes Report	Sept. 20	August Monthly Motor Fuels and Alternative Fuel Taxes Report
Apr. 20	March Monthly Motor Fuels and Alternative Fuel Taxes Report	Oct. 20	September Monthly Motor Fuels and Alternative Fuel Taxes Report
May 22	April Monthly Motor Fuels and Alternative Fuel Taxes Report	Nov. 20	October Monthly Motor Fuels and Alternative Fuel Taxes Report
May 31	Liquid Fuels and Fuels Distributor Permits expire	Dec. 20	November Monthly Motor Fuels and Alternative Fuel
	Alternative Fuels Tax Permits expire		Taxes Report

	MOTOR CARRII	ERS RO	OAD TAX
Feb. 28	Grace period ends for 2022 Decals for Non-IFTA Carriers	Nov. 1	First day to display 2024 Motor Carriers Road Tax Decals
Mar. 1	Current year's Motor Carriers Road Tax Decals required to be displayed	Dec. 31	Motor Carriers Road Tax Decals expire except for grace period
	OTHER TOBACCO	PROD	JCTS (OTP)
Jan. 20	December 2022 OTP Reporting (REV-679)	Aug. 21	July OTP Reporting (REV-679)
	December 2022 OTP Tax Return and Payment		July OTP Tax Return and Payment
	December 2022 OTP Roll-Your-Own (RYO) NPM Report		July OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
	(REV-1808)	Sept. 20	August OTP Reporting (REV-679)
Feb. 21	January OTP Reporting (REV-679)	_	August OTP Tax Return and Payment
	January OTP Tax Return and Payment		August OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
	January OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	Oct. 20	September OTP Reporting (REV-679)
Mar. 20	February OTP Reporting (REV-679)		September OTP Tax Return and Payment
	February OTP Tax Return and Payment		September OTP Roll-Your-Own (RYO) NPM Report
	February OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		(REV-1808)
Apr. 20	March OTP Reporting (REV-679)	Nov. 20	October OTP Reporting (REV-679)
	March OTP Tax Return and Payment		October OTP Tax Return and Payment
	March OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		October OTP Roll-Your-Own (RYO) NPM Report
May 22	April OTP Reporting (REV-679)		(REV-1808)
	April OTP Tax Return and Payment	Dec. 20	November OTP Reporting (REV-679)
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Mar. 20	February OTP Reporting (REV-679)		Septe	ember OTP Tax Return and Payment	
	February OTP Tax Return and Payment		Septe	ember OTP Roll-Your-Own (RYO) NPM Report	
	February OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		(REV	-1808)	
Apr. 20	March OTP Reporting (REV-679)	Nov. 20 Octo		ber OTP Reporting (REV-679)	
	March OTP Tax Return and Payment		Octol	ber OTP Tax Return and Payment	
	March OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		Octol	ber OTP Roll-Your-Own (RYO) NPM Report	
May 22	April OTP Reporting (REV-679)		(REV	REV-1808)	
	April OTP Tax Return and Payment	Dec. 20	Nove	mber OTP Reporting (REV-679)	
	April OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		Nove	mber OTP Tax Return and Payment	
June 20	May OTP Reporting (REV-679)			mber OTP Roll-Your-Own (RYO) NPM Report	
	May OTP Tax Return and Payment			-1808)	
	May OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	Jan. 22,	2024	December 2023 OTP Reporting (REV-679)	
July 20	June OTP Reporting (REV-679)			December 2023 OTP Tax Return and Payment	
	June OTP Tax Return and Payment			December 2023 OTP Roll-Your-Own (RYO) NPM	
	June OTP Roll-Your-Own (RYO) NPM Report (REV-1808)			Report (REV-1808)	
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PARI-MUTUEL WAGERING TAX

Feb. 21	January Licensed Racing Entities Tax Return and Payment Due	Aug. 21	July Licensed Racing Entities Tax Return and Payment Due
	January Secondary Pari-Mutuel Organizations Tax Return and Payment Due		July Secondary Pari-Mutuel Organizations Tax Return and Payment Due
Mar. 20	February Licensed Racing Entities Tax Return and Payment Due	Sept. 20	August Licensed Racing Entities Tax Return and Payment Due
	February Secondary Pari-Mutuel Organizations Tax Return and Payment Due		August Secondary Pari-Mutuel Organizations Tax Return and Payment Due
Apr. 20	March Licensed Racing Entities Tax Return and Payment Due	Oct. 20	September Licensed Racing Entities Tax Return and Payment Due
	March Secondary Pari-Mutuel Organizations Tax Return and Payment Due		September Secondary Pari-Mutuel Organizations Tax Return and Payment Due
May 22	April Licensed Racing Entities Tax Return and Payment Due	Nov. 20	October Licensed Racing Entities Tax Return and Payment Due
	April Secondary Pari-Mutuel Organizations Tax Return and Payment Due		October Secondary Pari-Mutuel Organizations Tax Return and Payment Due
June 20	May Licensed Racing Entities Tax Return and Payment Due	Dec. 20	November Licensed Racing Entities Tax Return and Payment Due
	May Secondary Pari-Mutuel Organizations Tax Return and Payment Due		November Secondary Pari-Mutuel Organizations Tax Return and Payment Due
July 20	June Licensed Racing Entities Tax Return and Payment Due	Jan. 22,	2024 December Licensed Racing Entities Tax Return and Payment Due
	June Secondary Pari-Mutuel Organizations Tax Return and Payment Due		December Secondary Pari-Mutuel OrganizationsTax Return and Payment Due

PERSONAL INCOME TAX

Fourth 2022 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships* Jan. 23 First day to file 2022 PA Income Tax Returns using myPATH First day 2022 refund returns can be processed by the department Jan. 31 1099-R Information Returns for Early Distributions Apr. 15 First 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Apr. 18 2022 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Return (PA-20S/PA-65)* June 15 Second 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts Sept. 15 Third 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts Annual 2022 PA S Corporation/Partnership Information Returns (PA-20S/PA-65) with five-month extension* Oct. 2 Annual 2022 Fiduciary Income Tax Returns with five-and-a-half-month extension* Oct. 15 Third 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Apr. 18 2022 Annual Personal Income Tax Returns - Residents, Nonresident Returns	Jan. 15	Final 2022 Estimated Personal Income Tax Declaration	Apr. 18	Annual 2022 Fiduciary Income Tax Returns
Withholding Tax - PA-S Corporations and Partnerships* Jan. 23 First day to file 2022 PA Income Tax Returns using myPATH First day 2022 refund returns can be processed by the department Jan. 31 1099-R Information Returns for Early Distributions Apr. 15 First 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Return (PA-20S/PA-65) with five-month extension* Apr. 18 2022 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2022 Personal Income Tax Approved Extension Oct. 18 2022 Annual Personal Income Tax Return with six-number of the payment of Nonresident and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Oct. 2 Annual 2022 Fiduciary Income Tax Returns with five-and-a-half-month extension* Oct. 18 2022 Annual Personal Income Tax Return with six-number of the payment of Nonresident and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Apr. 18 2022 Annual Personal Income Tax Returns with five-and-a-half-month extension* Oct. 19 2022 Annual Personal Income Tax Return with six-number of Nonresident Withholding Tax - PA-S Corporations and Partnerships Oct. 19 2022 Annual Personal Income Tax Return with six-number of Nonresident Withholding Tax - PA-S Corporations and Partnerships Oct. 19 2022 Annual Personal Income Tax Return with six-number of Nonresident Withholding Tax - PA-S Corporations and Partnerships and Payment for Individuals, Estates and Trusts Annual 2022 PA S Corporations and Partnerships and Payment for Individuals, Estates and Trusts Annual 2022 PA S Corporations and Payment for Individuals, Estates and Trusts Annual 2022 PA S Corporations and Payment for Individuals, Estates and Trusts				Annual 2022 PA S Corporation/Partnership Information
Jan. 23 First day to file 2022 PA Income Tax Returns using myPATH First day 2022 refund returns can be processed by the department Jan. 31 1099-R Information Returns for Early Distributions Apr. 15 First 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Apr. 18 2022 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2022 Personal Income Tax Approved Extension Oct. 18 2022 Annual Personal Income Tax Return with six-nerships Income Tax Return with six-nerships Income Tax Return with six-nerships Income Tax Returns with five-and-a-half-month extension* Oct. 18 2022 Annual Personal Income Tax Return with six-nerships Income Tax Return with six-nerships Income Tax Declaration and Payment for Individuals, Estates and Trusts Second 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Information Returns Payment of Nonresident Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Income Tax Returns with five-and-a-half-month extension* Oct. 18 2022 Annual Personal Income Tax Return with six-nerships Incom		•		Return (PA-20S/PA-65)*
First day 2022 refund returns can be processed by the department Jan. 31 1099-R Information Returns for Early Distributions Apr. 15 First 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships Apr. 18 2022 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2022 Personal Income Tax Approved Extension Annual 2022 Personal Income Tax Approved Extension Annual 2022 Personal Income Tax Return with six-nerships Cot. 18 2022 Annual Personal Income Tax Return with six-nerships Annual 2022 Personal Income Tax Return with six-nerships Annual 2022 Personal Income Tax Approved Extension			June 15	Second 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
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A William 2022 Forestian moonie Tax Approved Extension				Withholding Tax - PA-S Corporations and Partnerships
		• • • • • • • • • • • • • • • • • • • •	Oct. 18	2022 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

Jan. 20 2022 Fourth Quarter PTA Return	Oct. 20 Third Quarter PTA Return	
Apr. 20 First Quarter PTA Return	Jan. 22, 2024 2023 Fourth Quarter PTA Return	
July 20 Second Quarter PTA Return		





SALES TAX (STATE AND LOCAL)

Jan. 20	December 2022 Monthly Sales Tax Return	July 20 Second Quarter Sales Tax Return
	2022 Fourth Quarter Sales Tax Return	June Monthly Sales Tax Return
Jan. 31	Promoter Certificates expire	Aug. 21 July Monthly Sales Tax Return
	Transient Vendor Certificates expire	Semiannual Sales Tax Return
Feb. 21	January Monthly Sales Tax Return	Sept. 20 August Monthly Sales Tax Return
	2022 Semiannual Sales Tax Return	Oct. 20 Third Quarter Sales Tax Return
Mar. 20	February Monthly Sales Tax Return	September Monthly Sales Tax Return
Apr. 20	First Quarter Sales Tax Return	Nov. 20 October Monthly Sales Tax Return
	March Monthly Sales Tax Return	Dec. 20 November Monthly Sales Tax Return
May 22	April Monthly Sales Tax Return	Jan. 22, 2024 December 2023 Monthly Sales Tax Return
June 20	May Monthly Sales Tax Return	2023 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 www.revenue.pa.gov.

SMALL GAMES OF CHANCE

Jan. 20	December 2022 tavern tax returns due from distributors	Aug. 21	July t	avern tax returns due from distributors	
	Annual report for licensees	Sept. 20	A ugu	st tavern tax returns due from distributors	
	2022 Fourth Quarter tavern tax returns due from tavern	Oct. 20	Septe	ember tavern tax returns due from distributors	
	gaming licensees		Third	Quarter tavern tax returns due from tavern gaming	
Feb. 21	January tavern tax returns due from distributors		licens	0 0	
Mar. 20	February tavern tax returns due from distributors	Nov. 20	Octol	oer tavern tax returns due from distributors	
Mar. 31	Manufacturer certifications expire	Dec. 20	Nove	mber tavern tax returns due from distributors	
Apr. 20	March tavern tax returns due from distributors	Jan. 22,	2024	December 2023 tavern tax returns due from	
	First Quarter tavern tax returns due from tavern gaming			distributors	
	licensees			Annual report for licensees	
May 22	April tavern tax returns due from distributors			2023 Fourth Quarter tavern tax returns due from	
May 31	Distributor licenses expire			tavern gaming licensees	
June 20	May tavern tax returns due from distributors			Tavern annual report for licencess	
July 20	June tavern tax returns due from distributors	Jan. 31, 2024	2024	Annual club reporting due	
	Second Quarter tavern tax returns due from tavern				

Tavern tax reporting system available for distributors and taverns at www.revenue.pa.gov/SGOC.

VEHICLE RENTAL TAX

Jan. 20	2022 Fourth Quarter Vehicle Rental Tax Return	July 20 Second Quarter Vehicle Rental Tax Return
Feb. 15	2022 Vehicle Rental Tax Reconciliation	Oct. 20 Third Quarter Vehicle Rental Tax Return
Apr. 20	First Quarter Vehicle Rental Tax Return	Jan. 22, 2024 2023 Fourth Quarter Vehicle Rental Tax Return

WINE EXCISE TAX (WET)

Jan. 20	2022 Fourth Quarter Wine Excise Tax Return and	Oct. 20 Third Quarter Wine Excise Tax Return and Payment		
	Payment	Jan. 22, 2024	2023 Fourth Quarter Wine Excise Tax Return and	
Apr. 20	First Quarter Wine Excise Tax Return and Payment		Payment	
July 20	Second Quarter Wine Excise Tax Return and Payment			



gaming licensees

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