

*Continued from Page 2 Corporation Taxes*

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

## EMPLOYER WITHHOLDING

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

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*Continued from Page 3 Employer Withholding*

|                 |   |
|-----------------|---|
| <b>July 31</b>  | Quarterly Employer Deposit Statement and W-3 Return |
| <b>Aug. 3</b>   | Semimonthly Employer Withholding Deposit*           |
| <b>Aug. 15</b>  | July Monthly Employer Withholding Deposit           |
| <b>Aug. 18</b>  | Semimonthly Employer Withholding Deposit*           |
| <b>Sept. 6</b>  | Semimonthly Employer Withholding Deposit*           |
| <b>Sept. 15</b> | August Monthly Employer Withholding Deposit         |
| <b>Sept. 20</b> | Semimonthly Employer Withholding Deposit*           |
| <b>Oct. 4</b>   | Semimonthly Employer Withholding Deposit*           |
| <b>Oct. 16</b>  | September Monthly Employer Withholding Deposit      |
| <b>Oct. 18</b>  | Semimonthly Employer Withholding Deposit*           |
| <b>Oct. 31</b>  | Quarterly Employer Deposit Statement and W-3 Return |
| <b>Nov. 3</b>   | Semimonthly Employer Withholding Deposit*           |

|                      |   |
|----------------------|---|
| <b>Nov. 15</b>       | October Monthly Employer Withholding Deposit  |
| <b>Nov. 20</b>       | Semimonthly Employer Withholding Deposit*   |
| <b>Dec. 5</b>        | Semimonthly Employer Withholding Deposit*   |
| <b>Dec. 15</b>       | November Monthly Employer Withholding Deposit   |
| <b>Dec. 20</b>       | Semimonthly Employer Withholding Deposit*   |
| <b>Jan. 4, 2024</b>  | 2023 Semimonthly Employer Withholding Deposit   |
| <b>Jan. 31, 2024</b> | All 2023 W-2 Forms and Transmittal  |
| <b>Jan. 31, 2024</b> | December Monthly Employer Withholding Deposit<br>2023 Fourth Quarter Quarterly Employer Deposit Statement and Return<br>2023 Semimonthly and Monthly Employer 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](http://www.revenue.pa.gov)

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

|                |   |
|----------------|---|
| <b>Jan. 31</b> | 2022 Fourth Quarter IFTA Tax Report                 |
| <b>Feb. 28</b> | Grace period ends for 2022 Decals for IFTA Carriers |
| <b>Mar. 1</b>  | Current year's IFTA Decals required to be displayed |
| <b>May 1</b>   | 2023 First Quarter IFTA Tax Report                  |

|                |   |
|----------------|---|
| <b>July 31</b> | 2023 Second Quarter IFTA Tax Report                       |
| <b>Nov. 1</b>  | First Day to display 2024 IFTA Decals                     |
| <b>Oct. 31</b> | 2023 Third Quarter IFTA Tax Report                        |
| <b>Dec. 31</b> | Current year's IFTA Decals expire except for grace period |

## MALT BEVERAGE TAX

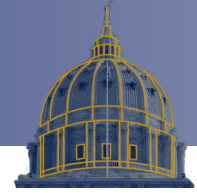
|                |   |
|----------------|---|
| <b>Jan. 17</b> | December 2022 Malt Beverage Manufacturer and Bonded Importer Report |
| <b>Feb. 15</b> | January Malt Beverage Manufacturer and Bonded Importer Report       |
| <b>Mar. 15</b> | February Malt Beverage Manufacturer and Bonded Importer Report      |
| <b>Apr. 17</b> | March Malt Beverage Manufacturer and Bonded Importer Report         |
| <b>May 15</b>  | April Malt Beverage Manufacturer and Bonded Importer Report         |
| <b>June 15</b> | May Malt Beverage Manufacturer and Bonded Importer Report           |
| <b>July 17</b> | June Malt Beverage Manufacturer and Bonded Importer Report          |

|                      |   |
|----------------------|---|
| <b>Aug. 15</b>       | July Malt Beverage Manufacturer and Bonded Importer Report          |
| <b>Sept. 15</b>      | August Malt Beverage Manufacturer and Bonded Importer Report        |
| <b>Oct. 16</b>       | September Malt Beverage Manufacturer and Bonded Importer Report     |
| <b>Nov. 15</b>       | October Malt Beverage Manufacturer and Bonded Importer Report       |
| <b>Dec. 15</b>       | November Malt Beverage Manufacturer and Bonded Importer Report      |
| <b>Jan. 16, 2024</b> | December 2023 Malt Beverage Manufacturer and Bonded Importer Report |

## MEDICAL MARIJUANA GROSS RECEIPTS TAX

|                |   |
|----------------|---|
| <b>May 1</b>   | First Quarter Medical Marijuana Gross Receipts Tax Payment Due  |
| <b>July 31</b> | Second Quarter Medical Marijuana Gross Receipts Tax Payment Due |

|                      |  |
|----------------------|--|
| <b>Oct. 31</b>       | Third Quarter Medical Marijuana Gross Receipts Tax Payment Due       |
| <b>Jan. 31, 2024</b> | 2023 Fourth Quarter Medical Marijuana Gross Receipts Tax Payment Due |



## MOTOR AND ALTERNATIVE FUEL TAXES

|                |   |                 |   |
|----------------|---|-----------------|---|
| <b>Jan. 20</b> | December 2022 Monthly Motor Fuels and Alternative Fuel Taxes Report                       | <b>July 20</b>  | June Monthly Motor Fuels and Alternative Fuel Taxes Report      |
| <b>Feb. 21</b> | January Monthly Motor Fuels and Alternative Fuel Taxes Report                             | <b>Aug. 21</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. 20</b> | March Monthly Motor Fuels and Alternative Fuel Taxes Report                               | <b>Oct. 20</b>  | September Monthly Motor Fuels and Alternative Fuel Taxes Report |
| <b>May 22</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<br>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                                 |                 |   |

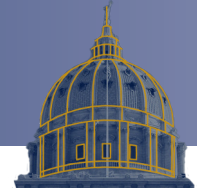
## MOTOR CARRIERS ROAD TAX

|                |  |                |   |
|----------------|--|----------------|---|
| <b>Feb. 28</b> | Grace period ends for 2022 Decals for Non-IFTA Carriers                | <b>Nov. 1</b>  | First day to display 2024 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. 20</b> | December 2022 OTP Reporting (REV-679)<br>December 2022 OTP Tax Return and Payment<br>December 2022 OTP Roll-Your-Own (RYO) NPM Report (REV-1808) | <b>Aug. 21</b>       | July OTP Reporting (REV-679)<br>July OTP Tax Return and Payment<br>July OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                            |
| <b>Feb. 21</b> | January OTP Reporting (REV-679)<br>January OTP Tax Return and Payment<br>January OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                   | <b>Sept. 20</b>      | August OTP Reporting (REV-679)<br>August OTP Tax Return and Payment<br>August OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                      |
| <b>Mar. 20</b> | February OTP Reporting (REV-679)<br>February OTP Tax Return and Payment<br>February OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                | <b>Oct. 20</b>       | September OTP Reporting (REV-679)<br>September OTP Tax Return and Payment<br>September OTP Roll-Your-Own (RYO) NPM Report (REV-1808)             |
| <b>Apr. 20</b> | March OTP Reporting (REV-679)<br>March OTP Tax Return and Payment<br>March OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                         | <b>Nov. 20</b>       | October OTP Reporting (REV-679)<br>October OTP Tax Return and Payment<br>October OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                   |
| <b>May 22</b>  | April OTP Reporting (REV-679)<br>April OTP Tax Return and Payment<br>April OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                         | <b>Dec. 20</b>       | November OTP Reporting (REV-679)<br>November OTP Tax Return and Payment<br>November OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                |
| <b>June 20</b> | May OTP Reporting (REV-679)<br>May OTP Tax Return and Payment<br>May OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                               | <b>Jan. 22, 2024</b> | December 2023 OTP Reporting (REV-679)<br>December 2023 OTP Tax Return and Payment<br>December 2023 OTP Roll-Your-Own (RYO) NPM Report (REV-1808) |
| <b>July 20</b> | June OTP Reporting (REV-679)<br>June OTP Tax Return and Payment<br>June OTP Roll-Your-Own (RYO) NPM Report (REV-1808)                            |                      |  |





## PARI-MUTUEL WAGERING TAX

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

## PERSONAL INCOME TAX

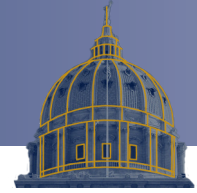
|                |  |                 |   |
|----------------|--|-----------------|---|
| <b>Jan. 15</b> | Final 2022 Estimated Personal Income Tax Declaration and Payment<br>Fourth 2022 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*                                   | <b>Apr. 18</b>  | Annual 2022 Fiduciary Income Tax Returns<br>Annual 2022 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*   |
| <b>Jan. 23</b> | First day to file 2022 PA Income Tax Returns using myPATH<br>First day 2022 refund returns can be processed by the department  | <b>June 15</b>  | Second 2023 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 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships   |
| <b>Apr. 15</b> | First 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts<br>First 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships | <b>Sept. 15</b> | Third 2023 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts<br>Annual 2022 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension* |
| <b>Apr. 18</b> | 2022 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns<br>Annual 2022 Personal Income Tax Approved Extension to File                  | <b>Oct. 2</b>   | Annual 2022 Fiduciary Income Tax Returns with five-and-a-half-month extension*  |
|                |  | <b>Oct. 15</b>  | Third 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships  |
|                |  | <b>Oct. 18</b>  | 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

|                |                                |                      |                                |
|----------------|--------------------------------|----------------------|--------------------------------|
| <b>Jan. 20</b> | 2022 Fourth Quarter PTA Return | <b>Oct. 20</b>       | Third Quarter PTA Return       |
| <b>Apr. 20</b> | First Quarter PTA Return       | <b>Jan. 22, 2024</b> | 2023 Fourth Quarter PTA Return |
| <b>July 20</b> | Second Quarter PTA Return      |                      |                                |



## SALES TAX (STATE AND LOCAL)

|                |  |                      |  |
|----------------|--|----------------------|--|
| <b>Jan. 20</b> | December 2022 Monthly Sales Tax Return<br>2022 Fourth Quarter Sales Tax Return | <b>July 20</b>       | Second Quarter Sales Tax Return<br>June Monthly Sales Tax Return               |
| <b>Jan. 31</b> | Promoter Certificates expire<br>Transient Vendor Certificates expire           | <b>Aug. 21</b>       | July Monthly Sales Tax Return<br>Semiannual Sales Tax Return                   |
| <b>Feb. 21</b> | January Monthly Sales Tax Return<br>2022 Semiannual Sales Tax Return           | <b>Sept. 20</b>      | August Monthly Sales Tax Return  |
| <b>Mar. 20</b> | February Monthly Sales Tax Return  | <b>Oct. 20</b>       | Third Quarter Sales Tax Return<br>September Monthly Sales Tax Return           |
| <b>Apr. 20</b> | First Quarter Sales Tax Return<br>March Monthly Sales Tax Return               | <b>Nov. 20</b>       | October Monthly Sales Tax Return   |
| <b>May 22</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. 22, 2024</b> | December 2023 Monthly Sales Tax Return<br>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](http://www.revenue.pa.gov).

## SMALL GAMES OF CHANCE

|                |  |                      |  |
|----------------|--|----------------------|--|
| <b>Jan. 20</b> | December 2022 tavern tax returns due from distributors<br>Annual report for licensees<br>2022 Fourth Quarter tavern tax returns due from tavern gaming licensees | <b>Aug. 21</b>       | July tavern tax returns due from distributors  |
| <b>Feb. 21</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. 20</b>       | September tavern tax returns due from distributors<br>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. 20</b> | March tavern tax returns due from distributors<br>First Quarter tavern tax returns due from tavern gaming licensees  | <b>Dec. 20</b>       | November tavern tax returns due from distributors  |
| <b>May 22</b>  | April tavern tax returns due from distributors   | <b>Jan. 22, 2024</b> | December 2023 tavern tax returns due from distributors<br>Annual report for licensees<br>2023 Fourth Quarter tavern tax returns due from tavern gaming licensees<br>Tavern annual report for licensees |
| <b>May 31</b>  | Distributor licenses expire  | <b>Jan. 31, 2024</b> | Annual club reporting due  |
| <b>June 20</b> | May tavern tax returns due from distributors   |                      |  |
| <b>July 20</b> | June tavern tax returns due from distributors<br>Second Quarter tavern tax returns due from tavern gaming licensees  |                      |  |

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

## VEHICLE RENTAL TAX

|                |   |                      |   |
|----------------|---|----------------------|---|
| <b>Jan. 20</b> | 2022 Fourth Quarter Vehicle Rental Tax Return | <b>July 20</b>       | Second Quarter Vehicle Rental Tax Return      |
| <b>Feb. 15</b> | 2022 Vehicle Rental Tax Reconciliation        | <b>Oct. 20</b>       | Third Quarter Vehicle Rental Tax Return       |
| <b>Apr. 20</b> | First Quarter Vehicle Rental Tax Return       | <b>Jan. 22, 2024</b> | 2023 Fourth Quarter Vehicle Rental Tax Return |

## WINE EXCISE TAX (WET)

|                |  |                      |  |
|----------------|--|----------------------|--|
| <b>Jan. 20</b> | 2022 Fourth Quarter Wine Excise Tax Return and Payment | <b>Oct. 20</b>       | Third Quarter Wine Excise Tax Return and Payment       |
| <b>Apr. 20</b> | First Quarter Wine Excise Tax Return and Payment       | <b>Jan. 22, 2024</b> | 2023 Fourth Quarter Wine Excise Tax Return and Payment |
| <b>July 20</b> | Second Quarter Wine Excise Tax Return and Payment      |                      |  |



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