



2024 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

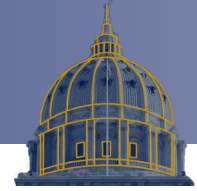
Jan. 10	December 2023 PACT Act Report	July 15	June CSA Stamp Payment
Jan. 16	December 2023 Cigarette Stamping Agent (CSA) Stamp Payment	July 22	June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Jan. 22	December 2023 CSA Report of Cigarettes and Cigarette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

CONSUMER FIREWORKS TAX

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

CORPORATION TAXES - CORPORATE NET INCOME TAX

Jan. 16	Current year's quarterly estimated payment for CNI for tax years ending Jan. 31, April 30, July 31 and Oct. 31*	Mar. 15	Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31*
Feb. 15	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 Current year's quarterly estimated payment for CNI for tax years ending Feb. 29, May 31, Aug. 31 and Nov. 30*		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>



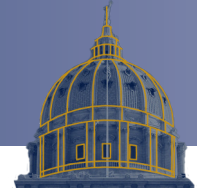
Continued from Page 1 Corporation Taxes

Apr. 1	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report	Aug. 15	Current year's quarterly estimated payment for CNI for tax years ending Aug 31, Nov 30, Feb. 28 and May 31*
Apr. 15	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) Current year's quarterly estimated payment for CNI for tax years ending April 30, July 31, Oct. 31 and Jan. 31*	Sept. 16	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) Current year's quarterly estimated payment for CNI for tax years ending Sept. 30, Dec. 31, March 31 and June 30*
May 1	PURTA Annual Report previous year and Tentative Prepayment current year	Oct. 15	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*
May 15	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 Current year's quarterly estimated payment for CNI for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 29*	Nov. 15	Current year's quarterly estimated payment for CNI for tax years ending Nov. 30, Feb. 28, May 31 and Aug. 31*
June 17	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*	Dec. 16	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*
July 15	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) Current year's quarterly estimated payment for CNI for tax years ending July 31, Oct. 31, Jan. 31 and April 30*	Jan. 15, 2025	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)
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)		

CORPORATION TAXES - SPECIALTY TAX AND ESTIMATED TAX

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

..... © *Continued on Page 3*



Continued from Page 2 **Corporation Taxes**

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

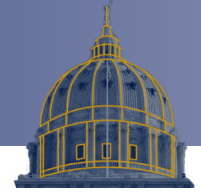
*Estimated tax payments of corporate net income and mutual thrift taxes for taxpayers electing to pay in installments are due on or before the 15th day of the third, sixth, ninth, and 12th months following the close of the immediately prior tax year.

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

Jan. 4	2023 Semimonthly Employer Withholding Deposit	Apr. 3	Semimonthly Employer Withholding Deposit*
Jan. 18	Semimonthly Employer Withholding Deposit	Apr. 15	March Monthly Employer Withholding Deposit
Jan. 31	All 2022 W-2 Forms and Transmittal		Semimonthly Employer Withholding Deposit*
	2023 Fourth Quarter Quarterly Employer Deposit Statement and Return	May 1	Quarterly Employer Deposit Statement and W-3 Return
	2023 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld	May 3	Semimonthly Employer Withholding Deposit*
	December 2023 Monthly Employer Withholding Deposit	May 15	April Monthly Employer Withholding Deposit
Feb. 5	Semimonthly Employer Withholding Deposit*	May 20	Semimonthly Employer Withholding Deposit*
Feb. 15	January Monthly Employer Withholding Deposit	June 5	Semimonthly Employer Withholding Deposit*
Feb. 21	Semimonthly Employer Withholding Deposit*	June 17	May Monthly Employer Withholding Deposit
Mar. 5	Semimonthly Employer Withholding Deposit*	June 20	Semimonthly Employer Withholding Deposit*
Mar. 15	February Monthly Employer Withholding Deposit	July 3	Semimonthly Employer Withholding Deposit*
Mar. 20	Semimonthly Employer Withholding Deposit*	July 15	June Monthly Employer Withholding Deposit
		July 18	Semimonthly Employer Withholding Deposit*

..... © *Continued on Page 4*



Continued from Page 3 Employer Withholding

July 31	Quarterly Employer Deposit Statement and W-3 Return
Aug. 5	Semimonthly Employer Withholding Deposit*
Aug. 15	July Monthly Employer Withholding Deposit
Aug. 20	Semimonthly Employer Withholding Deposit*
Sept. 5	Semimonthly Employer Withholding Deposit*
Sept. 16	August Monthly Employer Withholding Deposit
Sept. 18	Semimonthly Employer Withholding Deposit*
Oct. 3	Semimonthly Employer Withholding Deposit*
Oct. 15	September Monthly Employer Withholding Deposit
Oct. 18	Semimonthly Employer Withholding Deposit*
Oct. 31	Quarterly Employer Deposit Statement and W-3 Return
Nov. 5	Semimonthly Employer Withholding Deposit*

Nov. 15	October Monthly Employer Withholding Deposit
Nov. 20	Semimonthly Employer Withholding Deposit*
Dec. 4	Semimonthly Employer Withholding Deposit*
Dec. 16	November Monthly Employer Withholding Deposit
Dec. 18	Semimonthly Employer Withholding Deposit*
Jan. 6, 2025	2024 Semimonthly Employer Withholding Deposit
Jan. 31, 2025	All 2024 W-2 Forms and Transmittal
	December Monthly Employer Withholding Deposit
	2024 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2024 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 revenue.pa.gov

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Jan. 31	2023 Fourth Quarter IFTA Tax Report
Feb. 29	Grace period ends for 2023 Decals for IFTA Carriers
Mar. 1	Current year's IFTA Decals required to be displayed
Apr. 30	2024 First Quarter IFTA Tax Report

July 31	2024 Second Quarter IFTA Tax Report
Oct. 31	2024 Third Quarter IFTA Tax Report
Nov. 1	First Day to display 2025 IFTA Decals
Dec. 31	Current year's IFTA Decals expire except for grace period

MALT BEVERAGE TAX

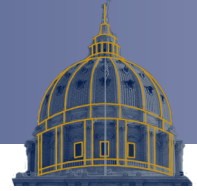
Jan. 16	December 2023 Malt Beverage Manufacturer and Bonded Importer Report
Feb. 15	January Malt Beverage Manufacturer and Bonded Importer Report
Mar. 15	February Malt Beverage Manufacturer and Bonded Importer Report
Apr. 15	March Malt Beverage Manufacturer and Bonded Importer Report
May 15	April Malt Beverage Manufacturer and Bonded Importer Report
June 17	May Malt Beverage Manufacturer and Bonded Importer Report
July 15	June Malt Beverage Manufacturer and Bonded Importer Report

Aug. 15	July Malt Beverage Manufacturer and Bonded Importer Report
Sept. 16	August Malt Beverage Manufacturer and Bonded Importer Report
Oct. 15	September Malt Beverage Manufacturer and Bonded Importer Report
Nov. 15	October Malt Beverage Manufacturer and Bonded Importer Report
Dec. 16	November Malt Beverage Manufacturer and Bonded Importer Report
Jan. 15, 2025	December 2024 Malt Beverage Manufacturer and Bonded Importer Report

MEDICAL MARIJUANA GROSS RECEIPTS TAX

Apr. 30	First Quarter Medical Marijuana Gross Receipts Tax Payment Due
July 31	Second Quarter Medical Marijuana Gross Receipts Tax Payment Due

Oct. 31	Third Quarter Medical Marijuana Gross Receipts Tax Payment Due
Jan. 31, 2025	2024 Fourth Quarter Medical Marijuana Gross Receipts Tax Payment Due



MOTOR AND ALTERNATIVE FUEL TAXES

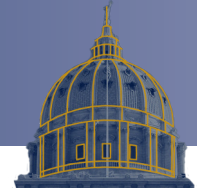
Jan. 22	December 2023 Monthly Motor Fuels and Alternative Fuel Taxes Report	July 22	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Feb. 20	January Monthly Motor Fuels and Alternative Fuel Taxes Report	Aug. 20	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Mar. 20	February Monthly Motor Fuels and Alternative Fuel Taxes Report	Sept. 20	August Monthly Motor Fuels and Alternative Fuel Taxes Report
Apr. 22	March Monthly Motor Fuels and Alternative Fuel Taxes Report	Oct. 21	September Monthly Motor Fuels and Alternative Fuel Taxes Report
May 20	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 Alternative Fuels Tax Permits expire	Dec. 20	November Monthly Motor Fuels and Alternative Fuel Taxes Report
June 20	May Monthly Motor Fuels and Alternative Fuel Taxes Report		

MOTOR CARRIERS ROAD TAX

Feb. 29	Grace period ends for 2023 Decals for Non-IFTA Carriers	Nov. 1	First day to display 2025 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 PRODUCTS (OTP)

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

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

PERSONAL INCOME TAX

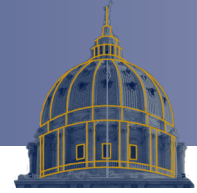
Jan. 16	Final 2023 Estimated Personal Income Tax Declaration and Payment Fourth 2023 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*	Apr. 15	Annual 2023 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
Jan. 29	First day to file 2023 PA Income Tax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

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



SALES TAX (STATE AND LOCAL)

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

SMALL GAMES OF CHANCE

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

VEHICLE RENTAL TAX

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

WINE EXCISE TAX (WET)

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



facebook.com/padepartmentofrevenue



twitter.com/parevenue — @parevenue



linkedin.com/company/parevenue