



2017 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2016 PACT Act Report	Unstampable Little Cigar Tax Return
Jan. 15	Tobacco Products Dealer License Renewals 2016 Cigarette Stamping Agent (CSA) Stamp Payment	July 10 June PACT Act Report
Jan. 20	2016 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2016 Unstampable Little Cigar Tax Return	July 17 June CSA Stamp Payment
Feb. 10	January PACT Act Report	July 20 June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Feb. 15	January CSA Stamp Payment	Aug. 10 July PACT Act Report
Feb. 21	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Aug. 15 July CSA Stamp Payment
Feb. 28	2016 Cigarette Dealer Licenses Expire	Aug. 21 July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Mar. 10	February PACT Act Report	Sept. 11 August PACT Act Report
Mar. 15	February CSA Stamp Payment	Sept. 15 August CSA Stamp Payment
Mar. 20	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Sept. 20 August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Apr. 10	March PACT Act Report	Oct. 10 September PACT Act Report
Apr. 17	March CSA Stamp Payment	Oct. 16 September CSA Stamp Payment
Apr. 20	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Oct. 20 September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
May 10	April PACT Act Report	Nov. 10 October PACT Act Report
May 15	April CSA Stamp Payment	Nov. 15 October CSA Stamp Payment
May 22	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Nov. 20 October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
June 12	May PACT Act Report	Dec. 11 November PACT Act Report
June 15	May CSA Stamp Payment	Dec. 15 November CSA Stamp Payment
June 20	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95	Dec. 20 November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return

CORPORATION TAXES - CORPORATE NET INCOME TAX

Jan. 17	Annual Capital Stock/Foreign Franchise (CS/FF) and 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 Jan. 31, April 30, July 31 and Oct. 31* 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	Annual Capital Stock/Foreign Franchise and CNI Corporation Tax Report for previous tax year ending Nov. 30 Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31* 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)
Feb. 15	Annual Capital Stock/Foreign Franchise and CNI Corporation Tax Report for previous tax year ending Oct. 31 Current year's quarterly estimated payment for CNI for tax years ending Feb. 29, May 31, Aug. 31 and Nov. 30* 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)	Apr. 3	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report
		Apr. 17	Current year's quarterly estimated payment for CNI for tax years ending April 30, July 31, Oct. 31 and Jan. 31*
		Apr. 18	Annual PA S Corporation Information Return (PA-20S/PA-65) for calendar year filer**
		May 1	PURTA Annual Report previous year and Tentative Prepayment current year

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May 15	Current year's quarterly estimated payment for CNI for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 28*
May 18	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. Exception: RCT-101 extension to file for TYE June 30 of the prior year is Apr. 17 (with a 6 mon. fed extension) or May 18 (with a 7 mon. fed extension)
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)
	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)
	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)
	Current year's quarterly estimated payment for CNI for tax years ending Oct. 31, Jan. 31, April 30 and July 31*
	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 tax year ending Dec. 31 of the prior year (with a valid extension to file the PA Corporate Tax Report for that period)
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, 2018	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. 17	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for 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. 15	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports 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*
	Private Bankers Annual Gross Receipts Tax Report
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*

	Bank Shares Tax Annual Report
	Gross Premiums Estimated Prepayment
	Utilities Gross Receipts Tax Annual Report
	Transportation Gross Receipts Tax Annual Report
	Managed Care Organization Gross Receipts Tax Annual Report
	Utilities Gross Receipts Tax Prepayment
	Transportation Gross Receipts Tax Prepayment
Apr. 17	Gross Premiums Annual Tax Report Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Dec. 31 Current year's quarterly estimated payment for Mutual Thrifts for tax years ending April 30, July 31, Oct. 31 and Jan. 31*
May 15	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Jan. 31

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

June 1 Domestic and Foreign Marine Annual Tax Report

June 15 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Feb. 28

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

July 3 Electric Co-Op Annual Tax Report for previous year

July 17 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports 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*

Aug. 15 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Apr. 30

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

Sept. 15 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31

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

Oct. 16 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending June 30

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

Nov. 15 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending July 31

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

Dec. 15 Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Aug. 31

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

***Date represents a year ending on Dec. 31 (calendar year filer). When the year ends in any other month, the annual 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 shareholders is due with the filing of the PA-20S/PA-65 Information Return.*

NOTE: The due date for the RCT-101, PA Corporate Net Income Tax Report has changed for tax years beginning after December 31, 2016. The corporate tax report is due 30 days after the federal report is due, or would be due if the corporation were required to file federally. The only exception is C corporations with a fiscal year ending June 30. The due date for these corporations will not change until tax years beginning after Dec. 31, 2025.

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.

NOTE: For tax years beginning after Jan. 1, 2016 the Capital Stock/Foreign Franchise Tax was eliminated, however certain fiscal year filers may have an annual payment when appropriate.

EMPLOYER WITHHOLDING

Jan. 6 2016 Semimonthly Employer Withholding Deposit

Jan. 19 Semimonthly Employer Withholding Deposit

Jan. 31 All 2016 W-2 Forms and Transmittal
2016 Fourth Quarter Quarterly Employer Deposit Statement and Return

2016 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld

December 2016 Monthly Employer Withholding Deposit

Feb. 3 Semimonthly Employer Withholding Deposit*

Feb. 15 January Monthly Employer Withholding Deposit

Feb. 21 Semimonthly Employer Withholding Deposit*

Mar. 3 Semimonthly Employer Withholding Deposit*

Mar. 15 February Monthly Employer Withholding Deposit

Mar. 20 Semimonthly Employer Withholding Deposit*

Apr. 5 Semimonthly Employer Withholding Deposit*

Apr. 18 March Monthly Employer Withholding Deposit

Apr. 19 Semimonthly Employer Withholding Deposit*

May 1 Quarterly Employer Deposit Statement and W-3 Return

May 3 Semimonthly Employer Withholding Deposit*

May 15 April Monthly Employer Withholding Deposit

May 18 Semimonthly Employer Withholding Deposit*

June 5 Semimonthly Employer Withholding Deposit*

June 15 May Monthly Employer Withholding Deposit

June 20 Semimonthly Employer Withholding Deposit*

July 6 Semimonthly Employer Withholding Deposit*

July 17 June Monthly Employer Withholding Deposit

July 19 Semimonthly Employer Withholding Deposit*

July 31 Quarterly Employer Deposit Statement and W-3 Return

Aug. 3 Semimonthly Employer Withholding Deposit*

Aug. 15 July Monthly Employer Withholding Deposit

Aug. 18 Semimonthly Employer Withholding Deposit*

Sept. 6 Semimonthly Employer Withholding Deposit*

Sept. 15 August Monthly Employer Withholding Deposit

Sept. 20 Semimonthly Employer Withholding Deposit*

Oct. 4 Semimonthly Employer Withholding Deposit*

Oct. 16 September Monthly Employer Withholding Deposit

Oct. 18 Semimonthly Employer Withholding Deposit*

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Oct. 31	Quarterly Employer Deposit Statement and W-3 Return
Nov. 3	Semi-monthly Employer Withholding Deposit*
Nov. 15	October Monthly Employer Withholding Deposit
Nov. 20	Semi-monthly Employer Withholding Deposit*

Dec. 5	Semi-monthly Employer Withholding Deposit*
Dec. 15	November Monthly Employer Withholding Deposit
Dec. 20	Semi-monthly Employer Withholding Deposit*

*Semi-weekly 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	2016 Fourth Quarter IFTA Tax Report
Feb. 28	Grace period ends for 2016 Decals for IFTA Carriers
Mar. 1	Current year's IFTA Decals required to be displayed
May 1	2017 First Quarter IFTA Tax Report

July 31	2017 Second Quarter IFTA Tax Report
Oct. 31	2017 Third Quarter IFTA Tax Report
Dec. 1	First Day to display 2018 IFTA Decals
Dec. 31	Current year's IFTA Decals expire except for grace period

MALT BEVERAGE TAX

Jan. 17	December 2016 Malt Beverage Manufacturer and Bonded Importer Report December 2016 Malt Beverage Distributor Report
Feb. 15	January Malt Beverage Manufacturer and Bonded Importer Report January Malt Beverage Distributor Report
Mar. 15	February Malt Beverage Manufacturer and Bonded Importer Report February Malt Beverage Distributor Report
Apr. 17	March Malt Beverage Manufacturer and Bonded Importer Report March Malt Beverage Distributor Report
May 15	April Malt Beverage Manufacturer and Bonded Importer Report April Malt Beverage Distributor Report
June 15	May Malt Beverage Manufacturer and Bonded Importer Report May Malt Beverage Distributor Report

July 17	June Malt Beverage Manufacturer and Bonded Importer Report June Malt Beverage Distributor Report
Aug. 15	July Malt Beverage Manufacturer and Bonded Importer Report July Malt Beverage Distributor Report
Sept. 15	August Malt Beverage Manufacturer and Bonded Importer Report August Malt Beverage Distributor Report
Oct. 16	September Malt Beverage Manufacturer and Bonded Importer Report September Malt Beverage Distributor Report
Nov. 15	October Malt Beverage Manufacturer and Bonded Importer Report October Malt Beverage Distributor Report
Dec. 15	November Malt Beverage Manufacturer and Bonded Importer Report November Malt Beverage Distributor Report

MOTOR AND ALTERNATIVE FUEL TAXES

Jan. 20	December 2016 Monthly Motor Fuels and Alternative Fuel Taxes Report
Feb. 21	January Monthly Motor Fuels and Alternative Fuel Taxes Report
Mar. 20	February Monthly Motor Fuels and Alternative Fuel Taxes Report
Apr. 20	March Monthly Motor Fuels and Alternative Fuel Taxes Report
May 22	April Monthly Motor Fuels and Alternative Fuel Taxes Report
May 31	Liquid Fuels and Fuels Distributor Permits expire Alternative Fuels Tax Permits expire

June 20	May Monthly Motor Fuels and Alternative Fuel Taxes Report
July 20	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Aug. 21	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Sept. 20	August Monthly Motor Fuels and Alternative Fuel Taxes Report
Oct. 20	September Monthly Motor Fuels and Alternative Fuel Taxes Report
Nov. 20	October Monthly Motor Fuels and Alternative Fuel Taxes Report
Dec. 20	November Monthly Motor Fuels and Alternative Fuel Taxes Report

MOTOR CARRIERS ROAD TAX

Feb. 28	Grace period ends for 2016 Decals for Non-IFTA Carriers
Mar. 1	Current year's Motor Carriers Road Tax Decals required to be displayed

Dec. 1	First day to display 2018 Motor Carriers Road Tax Decals
Dec. 31	Motor Carriers Road Tax Decals expire except for grace period



OTHER TOBACCO PRODUCTS (OTP)

Jan. 20	Oct. 1 - Dec. 31, 2016	OTP Reporting (REV-679)	July 20	June OTP Reporting (REV-679)
	Oct. 1 - Dec. 31, 2016	OTP Tax Return and Payment		June OTP Tax Return and Payment
	Dec. 14 - Dec. 31, 2016	OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		June OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
Feb. 21	January OTP Reporting (REV-679)		Aug. 21	July OTP Reporting (REV-679)
	January OTP Tax Return and Payment			July OTP Tax Return and Payment
	January OTP Roll-Your-Own (RYO) NPM Report (REV-1808)			July OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
Mar. 14	OTP Roll-Your-Own Floor Tax Return (REV-1804)		Sept. 20	August OTP Reporting (REV-679)
Mar. 20	February OTP Reporting (REV-679)			August OTP Tax Return and Payment
	February OTP Tax Return and Payment			August OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
	February OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		Oct. 20	September OTP Reporting (REV-679)
Apr. 20	March OTP Reporting (REV-679)			September OTP Tax Return and Payment
	March OTP Tax Return and Payment			September OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
	March OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		Nov. 20	October OTP Reporting (REV-679)
May 22	April OTP Reporting (REV-679)			October OTP Tax Return and Payment
	April OTP Tax Return and Payment			October OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
	April OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		Dec. 20	November OTP Reporting (REV-679)
June 20	May OTP Reporting (REV-679)			November OTP Tax Return and Payment
	May OTP Tax Return and Payment			November OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
	May OTP Roll-Your-Own (RYO) NPM Report (REV-1808)		Jan. 22, 2018	December OTP Reporting (REV-679)
				December OTP Tax Return and Payment
				December OTP Roll-Your-Own (RYO) NPM Report (REV-1808)

PERSONAL INCOME TAX

Jan. 17	Final 2016 Estimated Personal Income Tax Declaration and Payment	Annual 2016 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*	
	Fourth 2016 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*		
Jan. 23	First day to file 2016 PA Income Tax Returns using padirectfile	June 15	Second 2017 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
	First day 2016 returns can be submitted to the department		
Feb. 28	1099-R Information Returns for Early Distributions	July 17	Second 2017 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
Apr. 17	First 2017 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts		
	First 2017 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships	Sept. 15	Third 2017 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Apr. 18	2016 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns		Annual 2016 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*
	Annual 2016 Personal Income Tax Approved Extension to File	Oct. 2	Annual 2016 Fiduciary Income Tax Returns with five-and-a-half-month extension*
	Annual 2016 Fiduciary Income Tax Returns		
		Oct. 16	2016 Annual Personal Income Tax Return with six-month extension
			Third 2017 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships

*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.



PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES

Jan. 20 2016 Fourth Quarter PTA Return	July 20 Second Quarter PTA Return
Apr. 20 First Quarter PTA Return	Oct. 20 Third Quarter PTA Return

SMALL GAMES OF CHANCE

Jan. 20 2016 December tavern tax returns due from distributors Annual report for licensees 2016 fourth quarter tavern tax returns due from tavern gaming licensees	May 31 Distributor licenses expire
Feb. 21 January tavern tax returns due from distributors	June 20 May tavern tax returns due from distributors
Mar. 20 February tavern tax returns due from distributors	July 20 June tavern tax returns due from distributors Second quarter tavern tax returns due from tavern gaming licensees
Mar. 31 Manufacturer certifications expire	Aug. 21 July tavern tax returns due from distributors
Apr. 20 March tavern tax returns due from distributors First quarter tavern tax returns due from tavern gaming licensees	Sept. 20 August tavern tax returns due from distributors
May 22 April tavern tax returns due from distributors	Oct. 20 September tavern tax returns due from distributors Third quarter tavern tax returns due from tavern gaming licensees
	Nov. 20 October tavern tax returns due from distributors
	Dec. 20 November tavern tax returns due from distributors

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

SALES TAX (STATE AND LOCAL)

Jan. 20 2016 December Monthly Sales Tax Return 2016 Fourth Quarter Sales Tax Return	June 20 May Monthly Sales Tax Return
Jan. 31 Promoter Certificates expire Transient Vendor Certificates expire	July 20 Second Quarter Sales Tax Return June Monthly Sales Tax Return
Feb. 21 January Monthly Sales Tax Return 2016 Semiannual Sales Tax Return	Aug. 21 July Monthly Sales Tax Return Semiannual Sales Tax Return
Mar. 20 February Monthly Sales Tax Return	Sept. 20 August Monthly Sales Tax Return
Apr. 20 First Quarter Sales Tax Return March Monthly Sales Tax Return	Oct. 20 Third Quarter Sales Tax Return September Monthly Sales Tax Return
May 22 April Monthly Sales Tax Return	Nov. 20 October Monthly Sales Tax Return
	Dec. 20 November Monthly 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.

VEHICLE RENTAL TAX

Jan. 20 2016 Fourth Quarter Vehicle Rental Tax Return	July 20 Second Quarter Vehicle Rental Tax Return
Feb. 15 2016 Vehicle Rental Tax Reconciliation	Oct. 20 Third Quarter Vehicle Rental Tax Return
Apr. 20 First Quarter Vehicle Rental Tax Return	

WINE EXCISE TAX (WET)

Jan. 20 Oct. 1 - Dec. 1, 2016 Fourth Quarter Wine Excise Tax Return and Payment	Oct. 20 Third Quarter Wine Excise Tax Return and Payment
Apr. 20 First Quarter Wine Excise Tax Return and Payment	Jan. 22, 2018 Fourth Quarter 2017 Wine Excise Tax Return and Payment
July 20 Second Quarter Wine Excise Tax Return and Payment	