



## 2019 PENNSYLVANIA SALES, USE, HOTEL OCCUPANCY TAX RETURNS, TAX PERIODS AND ADMINISTRATIVE DUE DATES

### MONTHLY FILERS

TAX PERIOD END DATES	TAX PERIOD DUE DATES
01/31/2019	02/20/2019
02/28/2019	03/20/2019
03/31/2019	04/22/2019
04/30/2019	05/20/2019
05/31/2019	06/20/2019
06/30/2019	07/22/2019
07/31/2019	08/20/2019
08/31/2019	09/20/2019
09/30/2019	10/21/2019
10/31/2019	11/20/2019
11/30/2019	12/20/2019
12/31/2019	01/21/2020

### MONTHLY FILERS WITH PREPAYMENT REQUIREMENT

TAX PERIOD END DATES	TAX PERIOD DUE DATES
01/31/2019	01/22/2019
02/28/2019	02/20/2019
03/31/2019	03/20/2019
04/30/2019	04/22/2019
05/31/2019	05/20/2019
06/30/2019	06/20/2019
07/31/2019	07/22/2019
08/31/2019	08/20/2019
09/30/2019	09/20/2019
10/31/2019	10/21/2019
11/30/2019	11/20/2019
12/31/2019	12/20/2019

### QUARTERLY FILERS

TAX PERIOD END DATES	TAX PERIOD DUE DATES
03/31/2019	04/22/2019
06/30/2019	07/22/2019
09/30/2019	10/21/2019
12/31/2019	01/21/2020

### SEMI-ANNUAL FILERS

TAX PERIOD END DATES	TAX PERIOD DUE DATES
06/30/2019	08/20/2019
12/31/2019	02/20/2020

**Returns are to be filed whether or not taxable transactions occur in a period. File and remit payments using one of the following electronic options:**

- e-TIDES – File tax returns and remit payments to the department online using e-TIDES, a free business tax filing system available to all registered account holders. Visit [www.etides.state.pa.us](http://www.etides.state.pa.us) to register for e-TIDES.
- TeleFile – TeleFile provides a fast and secure way to file tax returns and remit payments by calling, toll-free, 1-800-748-8299.
- Third-Party Vendors – Approved third-party vendors provide for secure transmission for filing and paying. Visit [www.revenue.pa.gov](http://www.revenue.pa.gov) to learn more about this paperless filing option.

#### **ELECTRONIC FUNDS TRANSFER (EFT) CHANGE**

Taxpayers remitting payments of \$1,000 or more are required to remit using an approved electronic funds transfer (EFT) method.

#### **MONTHLY RETURNS WITH PREPAYMENT OBLIGATIONS**

Each sales/use tax licensee whose actual tax liability for the third calendar quarter of the preceding year is \$25,000 but less than \$100,000 must pay 50 percent of the tax liability for the same month of the preceding calendar year or remit at least 50 percent of the actual tax liability required to be reported for the same month in the current year.

Businesses remitting \$100,000 or more for the third calendar quarter of the preceding year must remit 50 percent of the tax liability due for the same month of the preceding year. Prepayments are due by the 20th of the current month, and returns for the period are due on or by the 20th of the month.

**FILE ELECTRONICALLY USING E-TIDES AT**

