



2021 PENNSYLVANIA SALES, USE, HOTEL OCCUPANCY TAX RETURNS, TAX PERIODS AND ADMINISTRATIVE DUE DATES

MONTHLY FILERS		MONTHLY FILERS WITH PREPAYMENT REQUIREMENT	
TAX PERIOD END DATES	TAX PERIOD DUE DATES	TAX PERIOD END DATES	TAX PERIOD DUE DATES
01/31/2021	02/22/2021	01/31/2021	01/20/2021
02/28/2021	03/22/2021	02/28/2021	02/22/2021
03/31/2021	04/20/2021	03/31/2021	03/22/2021
04/30/2021	05/20/2021	04/30/2021	04/20/2021
05/31/2021	06/21/2021	05/31/2021	05/20/2021
06/30/2021	07/20/2021	06/30/2021	06/21/2021
07/31/2021	08/20/2021	07/31/2021	07/20/2021
08/31/2021	09/20/2021	08/31/2021	08/20/2021
09/30/2021	10/20/2021	09/30/2021	09/20/2021
10/31/2021	11/22/2021	10/31/2021	10/20/2021
11/30/2021	12/20/2021	11/30/2021	11/22/2021
12/31/2021	01/20/2022	12/31/2021	12/20/2021

QUARTERLY FILERS		SEMI-ANNUAL FILERS	
TAX PERIOD END DATES	TAX PERIOD DUE DATES	TAX PERIOD END DATES	TAX PERIOD DUE DATES
03/31/2021	04/20/2021	06/30/2021	08/20/2021
06/30/2021	07/20/2021	12/31/2021	02/22/2022
09/30/2021	10/20/2021		
12/31/2021	01/20/2022		

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 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 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 FILERS WITH PREPAYMENT REQUIREMENT

AST Level 1

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.

AST Level 2

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 following month.

FILE ELECTRONICALLY USING E-TIDES AT

