



2022 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2021 PACT Act Report	July 20	June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Jan. 18	December 2021 Cigarette Stamping Agent (CSA) Stamp Payment	Aug. 12	July PACT Act Report
Jan. 20	December 2021 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2021 Unstampable Little Cigar Tax Return	Aug. 15	July CSA Stamp Payment
Feb. 10	January PACT Act Report	Aug. 22	July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Feb. 15	January CSA Stamp Payment	Sept. 12	August PACT Act Report
Feb. 22	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Sept. 15	August CSA Stamp Payment
Feb. 28	2021 Tobacco Dealer Licenses Expire	Sept. 20	August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Mar. 10	February PACT Act Report	Oct. 11	September PACT Act Report
Mar. 15	February CSA Stamp Payment	Oct. 17	September CSA Stamp Payment
Mar. 21	February 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
Apr. 11	March PACT Act Report	Nov. 10	October PACT Act Report
Apr. 18	March CSA Stamp Payment	Nov. 15	October CSA Stamp Payment
Apr. 20	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Nov. 21	October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
May 10	April PACT Act Report	Dec. 12	November PACT Act Report
May 16	April CSA Stamp Payment	Dec. 15	November CSA Stamp Payment
May 20	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Dec. 20	November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
June 10	May PACT Act Report	Jan. 10, 2023	December 2022 PACT Act Report
June 15	May CSA Stamp Payment	Jan. 17, 2023	December 2022 CSA Stamp Payment
June 21	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Jan. 20, 2023	December 2022 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 December 2022 Unstampable Little Cigar Tax Return
July 11	June PACT Act Report		
July 15	June CSA Stamp Payment		

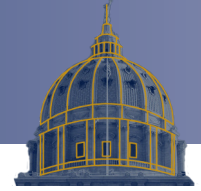
CONSUMER FIREWORKS TAX

Apr. 20	First Quarter Consumer Fireworks Return and Payment Due	Oct. 20	Third Quarter Consumer Fireworks Return and Payment Due
July 20	Second Quarter Consumer Fireworks Return and Payment Due	Jan. 20, 2023	2022 Fourth Quarter Consumer Fireworks Return and Payment Due

CORPORATION TAXES - CORPORATE NET INCOME TAX

Jan. 18	Current year's quarterly estimated payment for CNI for tax years ending Jan. 31, April 30, July 31 and Oct. 31*	Feb. 15	Current year's quarterly estimated payment for CNI for tax years ending Feb. 28, May 31, Aug. 31 and Nov. 30*
Feb. 15	Annual Corporate Net Income (CNI), Corporation Tax Report for previous tax year ending Sept. 30 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	Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31*
		Mar. 17	Annual CNI Corporation Tax Report for previous tax year ending Oct. 31

⋮
⋯ © *Continued on Page 2*



Continued from Page 1 Corporation Taxes

Mar. 17	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. 1	Public Utility Realty Transfer Act (PURTA) (LTA) RCT-900 Report
Apr. 14	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)
Apr. 15	Current year's quarterly estimated payment for CNI for tax years ending April 30, July 31, Oct. 31 and Jan. 31*
May 3	PURTA Annual Report previous year and Tentative Prepayment current year
May 16	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 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.)
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 15	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)

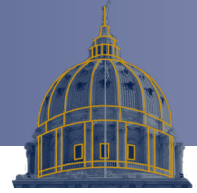
Aug. 16	Current year's quarterly estimated payment for CNI for tax years ending Aug 31, Nov 30, Feb. 28 and May 31*
Sept. 14	Annual CNI Corporation Tax Report for previous tax year ending Apr. 30 Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, for the tax year ending Apr. 30 of the 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)
Sept. 15	Current year's quarterly estimated payment for CNI for tax years ending Sept. 30, Dec. 31, March 31 and June 30*
Oct. 17	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*
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. 17, 2023	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. 13	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports 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. 1	Surplus Lines Gross Premiums Tax Report
Feb. 16	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Oct. 31

⋮
⋯ © *Continued on Page 3*



Continued from Page 2 Corporation Taxes

Feb. 16	Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Feb. 28, 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
	Utilities Gross Receipts Tax Prepayment
	Transportation Gross Receipts Tax Prepayment
Apr. 15	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 16	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Jan. 31
	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 1	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
July 15	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. 13	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending May 31
Sept. 15	Current year's quarterly estimated payment for Mutual Thrifts for tax years ending Sept. 30, Dec. 31, March 31 and June 30*
Oct. 17	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.

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.

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.

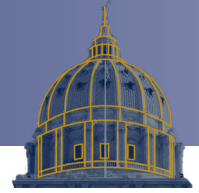
NOTE: For tax years beginning after Jan. 1, 2016 the Capital Stock/Foreign Franchise Tax was phased out.

EMPLOYER WITHHOLDING

Jan. 5	2021 Semimonthly Employer Withholding Deposit
Jan. 20	Semimonthly Employer Withholding Deposit
Jan. 31	All 2020 W-2 Forms and Transmittal
	2021 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2021 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
	December 2021 Monthly Employer Withholding Deposit
Feb. 3	Semimonthly Employer Withholding Deposit*
Feb. 15	January Monthly Employer Withholding Deposit
Feb. 18	Semimonthly Employer Withholding Deposit*
Mar. 3	Semimonthly Employer Withholding Deposit*

Mar. 15	February Monthly Employer Withholding Deposit
Mar. 18	Semimonthly Employer Withholding Deposit*
Apr. 5	Semimonthly Employer Withholding Deposit*
Apr. 18	March Monthly Employer Withholding Deposit
Apr. 20	Semimonthly Employer Withholding Deposit*
May 2	Quarterly Employer Deposit Statement and W-3 Return
May 4	Semimonthly Employer Withholding Deposit*
May 16	April Monthly Employer Withholding Deposit
May 18	Semimonthly Employer Withholding Deposit*
June 3	Semimonthly Employer Withholding Deposit*
June 15	May Monthly Employer Withholding Deposit
June 21	Semimonthly Employer Withholding Deposit*

⋮
⋯ © *Continued on Page 4*



Continued from Page 3 Employer Withholding

July 6	Semimonthly Employer Withholding Deposit*	Oct. 31	Quarterly Employer Deposit Statement and W-3 Return
July 15	June Monthly Employer Withholding Deposit	Nov. 3	Semimonthly Employer Withholding Deposit*
July 20	Semimonthly Employer Withholding Deposit*	Nov. 15	October Monthly Employer Withholding Deposit
Aug. 1	Quarterly Employer Deposit Statement and W-3 Return	Nov. 18	Semimonthly Employer Withholding Deposit*
Aug. 3	Semimonthly Employer Withholding Deposit*	Dec. 5	Semimonthly Employer Withholding Deposit*
Aug. 15	July Monthly Employer Withholding Deposit	Dec. 15	November Monthly Employer Withholding Deposit
Aug. 18	Semimonthly Employer Withholding Deposit*	Dec. 20	Semimonthly Employer Withholding Deposit*
Sept. 6	Semimonthly Employer Withholding Deposit*	Jan. 5, 2023	2022 Semimonthly Employer Withholding Deposit
Sept. 15	August Monthly Employer Withholding Deposit	Jan. 31, 2023	All 2022 W-2 Forms and Transmittal
Sept. 20	Semimonthly Employer Withholding Deposit*	Jan. 31, 2023	December Monthly Employer Withholding Deposit 2022 Fourth Quarter Quarterly Employer Deposit Statement and Return
Oct. 5	Semimonthly Employer Withholding Deposit*		2022 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
Oct. 17	September Monthly Employer Withholding Deposit		
Oct. 19	Semimonthly Employer Withholding Deposit*		

*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

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

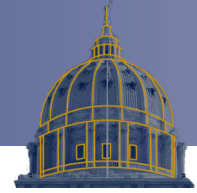
Jan. 31	2021 Fourth Quarter IFTA Tax Report	Aug. 1	2022 Second Quarter IFTA Tax Report
Feb. 28	Grace period ends for 2021 Decals for IFTA Carriers	Nov. 1	First Day to display 2023 IFTA Decals
Mar. 1	Current year's IFTA Decals required to be displayed	Oct. 31	2022 Third Quarter IFTA Tax Report
May 2	2022 First Quarter IFTA Tax Report	Dec. 31	Current year's IFTA Decals expire except for grace period

MALT BEVERAGE TAX

Jan. 18	December 2021 Malt Beverage Manufacturer and Bonded Importer Report	Aug. 16	July Malt Beverage Manufacturer and Bonded Importer Report
Feb. 15	January Malt Beverage Manufacturer and Bonded Importer Report	Sept. 15	August Malt Beverage Manufacturer and Bonded Importer Report
Mar. 15	February Malt Beverage Manufacturer and Bonded Importer Report	Oct. 17	September Malt Beverage Manufacturer and Bonded Importer Report
Apr. 18	March Malt Beverage Manufacturer and Bonded Importer Report	Nov. 15	October Malt Beverage Manufacturer and Bonded Importer Report
May 16	April Malt Beverage Manufacturer and Bonded Importer Report	Dec. 15	November Malt Beverage Manufacturer and Bonded Importer Report
June 15	May Malt Beverage Manufacturer and Bonded Importer Report	Jan. 17, 2023	December 2022 Malt Beverage Manufacturer and Bonded Importer Report
July 15	June Malt Beverage Manufacturer and Bonded Importer Report		

MEDICAL MARIJUANA GROSS RECEIPTS TAX

May 2	First Quarter Medical Marijuana Gross Receipts Tax Payment Due	Oct. 31	Third Quarter Medical Marijuana Gross Receipts Tax Payment Due
Aug. 1	Second Quarter Medical Marijuana Gross Receipts Tax Payment Due	Jan. 31, 2023	2022 Fourth Quarter Medical Marijuana Gross Receipts Tax Payment Due



MOTOR AND ALTERNATIVE FUEL TAXES

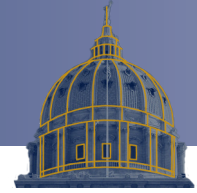
Jan. 20	December 2021 Monthly Motor Fuels and Alternative Fuel Taxes Report	July 20	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Feb. 22	January Monthly Motor Fuels and Alternative Fuel Taxes Report	Aug. 22	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Mar. 22	February Monthly Motor Fuels and Alternative Fuel Taxes Report	Sept. 20	August Monthly Motor Fuels and Alternative Fuel Taxes Report
Apr. 20	March Monthly Motor Fuels and Alternative Fuel Taxes Report	Oct. 20	September Monthly Motor Fuels and Alternative Fuel Taxes Report
May 21	April Monthly Motor Fuels and Alternative Fuel Taxes Report	Nov. 21	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 21	May Monthly Motor Fuels and Alternative Fuel Taxes Report		

MOTOR CARRIERS ROAD TAX

Feb. 28	Grace period ends for 2021 Decals for Non-IFTA Carriers	Nov. 1	First day to display 2023 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. 20	December 2021 OTP Reporting (REV-679) December 2021 OTP Tax Return and Payment December 2021 OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	Aug. 22	July OTP Reporting (REV-679) July OTP Tax Return and Payment July OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
Feb. 22	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. 21	February OTP Reporting (REV-679) February OTP Tax Return and Payment February OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	Oct. 20	September OTP Reporting (REV-679) September OTP Tax Return and Payment September OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
Apr. 20	March OTP Reporting (REV-679) March OTP Tax Return and Payment March OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	Nov. 21	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 21	May OTP Reporting (REV-679) May OTP Tax Return and Payment May OTP Roll-Your-Own (RYO) NPM Report (REV-1808)	Jan. 20, 2023	December 2022 OTP Reporting (REV-679) December 2022 OTP Tax Return and Payment December 2022 OTP Roll-Your-Own (RYO) NPM Report (REV-1808)
July 20	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. 22	January 2022 Licensed Racing Entities Tax Return and Payment Due January 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due	Aug. 22	July 2022 Licensed Racing Entities Tax Return and Payment Due July 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
Mar. 21	February 2022 Licensed Racing Entities Tax Return and Payment Due February 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due	Sept. 20	August 2022 Licensed Racing Entities Tax Return and Payment Due August 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
Apr. 20	March 2022 Licensed Racing Entities Tax Return and Payment Due March 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due	Oct. 20	September 2022 Licensed Racing Entities Tax Return and Payment Due September 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
May 20	April 2022 Licensed Racing Entities Tax Return and Payment Due April 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due	Nov. 21	October 2022 Licensed Racing Entities Tax Return and Payment Due October 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
June 21	May 2022 Licensed Racing Entities Tax Return and Payment Due May 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due	Dec. 20	November 2022 Licensed Racing Entities Tax Return and Payment Due November 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
July 20	June 2022 Licensed Racing Entities Tax Return and Payment Due June 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due	Jan. 20, 2023	December 2022 Licensed Racing Entities Tax Return and Payment Due December 2022 Secondary Pari-Mutuel Organizations Tax Return and Payment Due

PERSONAL INCOME TAX

Jan. 15	Final 2021 Estimated Personal Income Tax Declaration and Payment Fourth 2021 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*		Annual 2021 Fiduciary Income Tax Returns Annual 2021 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
TBD	First day to file 2021 PA Income Tax Returns using myPATH	June 15	Second 2022 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Jan. 31	1099-R Information Returns for Early Distributions	July 15	Second 2022 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
TBD	First day 2021 refund returns can be processed by the department	Sept. 15	Third 2022 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts Annual 2021 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*
Apr. 15	First 2022 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts First 2022 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships	Sept. 30	Annual 2021 Fiduciary Income Tax Returns with five-and-a-half-month extension*
Apr. 18	2021 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns Annual 2021 Personal Income Tax Approved Extension to File	Oct. 15	2021 Annual Personal Income Tax Return with six-month extension Third 2022 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	2021 Fourth Quarter PTA Return	Oct. 20	Third Quarter PTA Return
Apr. 20	First Quarter PTA Return	Jan. 20, 2023	2022 Fourth Quarter PTA Return
July 20	Second Quarter PTA Return		



SALES TAX (STATE AND LOCAL)

Jan. 20	December 2021 Monthly Sales Tax Return 2021 Fourth Quarter Sales Tax Return
Jan. 31	Promoter Certificates expire Transient Vendor Certificates expire
Feb. 22	January Monthly Sales Tax Return 2021 Semiannual Sales Tax Return
Mar. 21	February Monthly Sales Tax Return
Apr. 20	First Quarter Sales Tax Return March Monthly Sales Tax Return
May 20	April Monthly Sales Tax Return
June 21	May Monthly Sales Tax Return

July 20	Second Quarter Sales Tax Return June Monthly Sales Tax Return
Aug. 22	July Monthly Sales Tax Return Semiannual Sales Tax Return
Sept. 20	August Monthly Sales Tax Return
Oct. 20	Third Quarter Sales Tax Return September Monthly Sales Tax Return
Nov. 21	October Monthly Sales Tax Return
Dec. 20	November Monthly Sales Tax Return
Jan. 20, 2023	December 2022 Monthly Sales Tax Return 2022 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.

SMALL GAMES OF CHANCE

Jan. 20	December 2021 tavern tax returns due from distributors Annual report for licensees 2021 Fourth Quarter tavern tax returns due from tavern gaming licensees
Feb. 22	January tavern tax returns due from distributors
Mar. 21	February tavern tax returns due from distributors
Mar. 31	Manufacturer certifications expire
Apr. 20	March tavern tax returns due from distributors First Quarter tavern tax returns due from tavern gaming licensees
May 20	April tavern tax returns due from distributors
May 31	Distributor licenses expire
June 21	May 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

Aug. 22	July tavern tax returns due from distributors
Sept. 20	August 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. 21	October tavern tax returns due from distributors
Dec. 20	November tavern tax returns due from distributors
Jan. 20, 2023	December 2022 tavern tax returns due from distributors Annual report for licensees 2022 Fourth Quarter tavern tax returns due from tavern gaming licensees Tavern annual report for licensees
Jan. 31, 2023	Annual club reporting due

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

VEHICLE RENTAL TAX

Jan. 20	2021 Fourth Quarter Vehicle Rental Tax Return
Feb. 15	2021 Vehicle Rental Tax Reconciliation
Apr. 20	First Quarter Vehicle Rental Tax Return

July 20	Second Quarter Vehicle Rental Tax Return
Oct. 20	Third Quarter Vehicle Rental Tax Return
Jan. 20, 2023	2022 Fourth Quarter Vehicle Rental Tax Return

WINE EXCISE TAX (WET)

Jan. 20	2021 Fourth Quarter Wine Excise Tax Return and Payment
Apr. 20	First Quarter Wine Excise Tax Return and Payment
July 20	Second Quarter Wine Excise Tax Return and Payment

Oct. 20	Third Quarter Wine Excise Tax Return and Payment
Jan. 20, 2023	2022 Fourth Quarter Wine Excise Tax Return and Payment



facebook.com/padepartmentofrevenue



twitter.com/parevenue — @parevenue



linkedin.com/company/parevenue



revenue.pa.gov/PATaxTalk/Pages/Blog.aspx