



2019 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2018 PACT Act Report	July 22	June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Jan. 15	Tobacco Products Dealer License Renewals	Aug. 12	July PACT Act Report
Jan. 16	2018 Cigarette Stamping Agent (CSA) Stamp Payment	Aug. 15	July CSA Stamp Payment
Jan. 21	2018 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2018 Unstampable Little Cigar Tax Return	Aug. 20	July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Feb. 11	January PACT Act Report	Sept. 10	August PACT Act Report
Feb. 15	January CSA Stamp Payment	Sept. 16	August CSA Stamp Payment
Feb. 20	January 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
Feb. 28	2018 Cigarette Dealer Licenses Expire	Oct. 10	September PACT Act Report
Mar. 11	February PACT Act Report	Oct. 15	September CSA Stamp Payment
Mar. 15	February CSA Stamp Payment	Oct. 21	September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Mar. 20	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Nov. 12	October PACT Act Report
Apr. 10	March PACT Act Report	Nov. 15	October CSA Stamp Payment
Apr. 15	March CSA Stamp Payment	Nov. 20	October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Apr. 22	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Dec. 10	November PACT Act Report
May 10	April PACT Act Report	Dec. 16	November CSA Stamp Payment
May 15	April CSA Stamp Payment	Dec. 20	November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
May 20	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return	Jan. 10, 2020	December 2019 PACT Act Report
June 10	May PACT Act Report	Jan. 15, 2020	Tobacco Products Dealer License Renewals 2019 Cigarette Stamping Agent (CSA) Stamp Payment
June 17	May CSA Stamp Payment	Jan. 22, 2020	2019 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2019 Unstampable Little Cigar Tax Return
June 20	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return		
July 10	June PACT Act Report		
July 15	June CSA Stamp Payment		

CONSUMER FIREWORKS TAX

Apr. 22	First Quarter Consumer Fireworks Return and Payment Due	Jan. 21, 2020	2019 Fourth Quarter Consumer Fireworks Return and Payment Due
July 22	Second Quarter Consumer Fireworks Return and Payment Due		
Oct. 21	Third Quarter Consumer Fireworks Return and Payment Due		

CORPORATION TAXES - CORPORATE NET INCOME TAX

Jan. 15	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. 29, May 31, Aug. 31 and Nov. 30*
Feb. 14	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. 18	Annual CNI Corporation Tax Report for previous tax year ending Oct. 31

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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. 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*
May 1	PURTA Annual Report previous year and Tentative Prepayment current year
May 15	Current year's quarterly estimated payment for CNI for tax years ending May 31, Aug. 31, Nov. 30 and Feb. 28*
May 15	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 14	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)
June 17	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. 14	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. 15	Current year's quarterly estimated payment for CNI for tax years ending Aug 31, Nov 30, Feb. 28 and May 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*
Oct. 15	Current year's quarterly estimated payment for CNI for tax years ending Oct. 31, Jan. 31, April 30 and July 31*
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) 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.)
Nov. 15	Current year's quarterly estimated payment for CNI for tax years ending Nov. 30, Feb. 28, May 31 and Aug. 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*
Jan. 15, 2019	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. 15	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*	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	Private Bankers Annual Gross Receipts Tax Report
Feb. 15	Annual Mutual Thrift and Ag Co-Op Corporation Tax Reports for previous tax year ending Oct. 31	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*

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	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 15	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 3	Domestic and Foreign Marine Annual Tax Report
June 17	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 15	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. 16	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. 15	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. 16	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. 4	2018 Semimonthly Employer Withholding Deposit
Jan. 18	Semimonthly Employer Withholding Deposit
Jan. 31	All 2018 W-2 Forms and Transmittal
	2018 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2018 Semimonthly and Monthly Employer Quarterly Return of Income Tax Withheld
	December 2018 Monthly Employer Withholding Deposit
Feb. 5	Semimonthly Employer Withholding Deposit*
Feb. 15	January Monthly Employer Withholding Deposit
Feb. 21	Semimonthly Employer Withholding Deposit*
Mar. 5	Semimonthly Employer Withholding Deposit*

Mar. 15	February Monthly Employer Withholding Deposit
Mar. 20	Semimonthly Employer Withholding Deposit*
Apr. 3	Semimonthly Employer Withholding Deposit*
Apr. 15	March Monthly Employer Withholding Deposit
Apr. 18	Semimonthly Employer Withholding Deposit*
Apr. 30	Quarterly Employer Deposit Statement and W-3 Return
May 3	Semimonthly Employer Withholding Deposit*
May 15	April Monthly Employer Withholding Deposit
May 20	Semimonthly Employer Withholding Deposit*
June 5	Semimonthly Employer Withholding Deposit*
June 17	May Monthly Employer Withholding Deposit

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June 19	Semimonthly Employer Withholding Deposit*
July 3	Semimonthly Employer Withholding Deposit*
July 15	June Monthly Employer Withholding Deposit
July 18	Semimonthly Employer Withholding Deposit*
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, 2020	2019 Semimonthly Employer Withholding Deposit
Jan. 31, 2020	December Monthly Employer Withholding Deposit
	All 2019 W-2 Forms and Transmittal
	2019 Fourth Quarter Quarterly Employer Deposit Statement and Return
	2019 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 www.revenue.pa.gov

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Jan. 31	2018 Fourth Quarter IFTA Tax Report
Feb. 28	Grace period ends for 2017 Decals for IFTA Carriers
Mar. 1	Current year's IFTA Decals required to be displayed
April 30	2019 First Quarter IFTA Tax Report

July 31	2019 Second Quarter IFTA Tax Report
Oct. 31	2019 Third Quarter IFTA Tax Report
Nov. 1	First Day to display 2020 IFTA Decals
Dec. 31	Current year's IFTA Decals expire except for grace period

MALT BEVERAGE TAX

Jan. 15	December 2018 Malt Beverage Manufacturer and Bonded Importer Report
	December 2018 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 Payment and Report
Apr. 15	March Malt Beverage Manufacturer and Bonded Importer Report
	March Malt Beverage Distributor Payment and Report
May 15	April Malt Beverage Manufacturer and Bonded Importer Report
	April Malt Beverage Distributor Report
June 17	May Malt Beverage Manufacturer and Bonded Importer Report
	May Malt Beverage Distributor Report
July 15	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. 16	August Malt Beverage Manufacturer and Bonded Importer Report
	August Malt Beverage Distributor Report
Oct. 15	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. 16	November Malt Beverage Manufacturer and Bonded Importer Report
	November Malt Beverage Distributor Report
Jan. 15, 2020	December 2019 Malt Beverage Manufacturer and Bonded Importer Report
	December 2019 Malt Beverage Distributor Report



MEDICAL MARIJUANA GROSS RECEIPTS TAX

Apr. 30	First Quarter Medical Marijuana Gross Receipts Tax Payment Due	Jan. 31, 2020	2019 Fourth 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		

MOTOR AND ALTERNATIVE FUEL TAXES

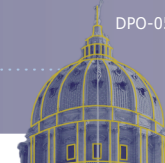
Jan. 22	December 2018 Monthly Motor Fuels and Alternative Fuel Taxes Report	June 20	May Monthly Motor Fuels and Alternative Fuel Taxes Report
Feb. 20	January Monthly Motor Fuels and Alternative Fuel Taxes Report	July 22	June Monthly Motor Fuels and Alternative Fuel Taxes Report
Mar. 20	February Monthly Motor Fuels and Alternative Fuel Taxes Report	Aug. 20	July Monthly Motor Fuels and Alternative Fuel Taxes Report
Apr. 22	March Monthly Motor Fuels and Alternative Fuel Taxes Report	Sept. 20	August Monthly Motor Fuels and Alternative Fuel Taxes Report
May 20	April Monthly Motor Fuels and Alternative Fuel Taxes Report	Oct. 21	September Monthly Motor Fuels and Alternative Fuel Taxes Report
May 31	Liquid Fuels and Fuels Distributor Permits expire Alternative Fuels Tax Permits expire	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 2017 Decals for Non-IFTA Carriers	Nov. 1	First day to display 2019 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. 21	December 2018 OTP Reporting (REV-679) December 2018 OTP Tax Return and Payment December 2018 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)
Feb. 20	January OTP Reporting (REV-679) January OTP Tax Return and Payment January 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)
Mar. 20	February OTP Reporting (REV-679) February OTP Tax Return and Payment February 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)
Apr. 22	March OTP Reporting (REV-679) March OTP Tax Return and Payment March 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)
May 20	April OTP Reporting (REV-679) April OTP Tax Return and Payment April 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)
June 20	May OTP Reporting (REV-679) May OTP Tax Return and Payment May 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)
		Jan. 21, 2020	December OTP Reporting (REV-679) December OTP Tax Return and Payment December OTP Roll-Your-Own (RYO) NPM Report (REV-1808)



PARI-MUTUEL WAGERING TAX

Feb. 20	January 2019 Licensed Racing Entities Tax Return and Payment Due	Aug. 20	July 2019 Licensed Racing Entities Tax Return and Payment Due
	January 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due		July 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
Mar. 20	February 2019 Licensed Racing Entities Tax Return and Payment Due	Sept. 20	August 2019 Licensed Racing Entities Tax Return and Payment Due
	February 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due		August 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
Apr. 22	March 2019 Licensed Racing Entities Tax Return and Payment Due	Oct. 21	September 2019 Licensed Racing Entities Tax Return and Payment Due
	March 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due		September 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
May 20	April 2019 Licensed Racing Entities Tax Return and Payment Due	Nov. 20	October 2019 Licensed Racing Entities Tax Return and Payment Due
	April 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due		October 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
June 20	May 2019 Licensed Racing Entities Tax Return and Payment Due	Dec. 20	November 2019 Licensed Racing Entities Tax Return and Payment Due
	May 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due		November 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due
July 22	June 2019 Licensed Racing Entities Tax Return and Payment Due	Jan. 21, 2020	December 2019 Licensed Racing Entities Tax Return and Payment Due
	June 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due		December 2019 Secondary Pari-Mutuel Organizations Tax Return and Payment Due

PERSONAL INCOME TAX

Jan. 15	Final 2018 Estimated Personal Income Tax Declaration and Payment		Annual 2018 PA S Corporation/Partnership Information Return (PA-20S/PA-65)*
	Fourth 2018 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships*	June 17	Second 2019 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Jan. 28	First day to file 2018 PA Income Tax Returns using padirectfile	July 15	Second 2019 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
	First day 2018 returns can be submitted to the department	Sept. 16	Third 2019 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts
Feb. 28	1099-R Information Returns for Early Distributions		Annual 2018 PA S Corporation/Partnership Information Return (PA-20S/PA-65) with five-month extension*
Apr. 15	First 2019 Estimated Personal Income Tax Declaration and Payment for Individuals, Estates and Trusts	Sept. 30	Annual 2018 Fiduciary Income Tax Returns with five-and-a-half-month extension*
	First 2019 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships	Oct. 15	2018 Annual Personal Income Tax Return with six-month extension
	2018 Annual Personal Income Tax Returns - Residents, Nonresidents, Part-Year Residents and Consolidated Nonresident Returns		Third 2019 Installment Payment of Nonresident Withholding Tax - PA-S Corporations and Partnerships
	Annual 2018 Personal Income Tax Approved Extension to File		
	Annual 2018 Fiduciary Income Tax Returns		

*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. 22	2018 Fourth Quarter PTA Return	Oct. 21	Third Quarter PTA Return
Apr. 22	First Quarter PTA Return	Jan. 21, 2020	2019 Fourth Quarter PTA Return
July 22	Second Quarter PTA Return		



SALES TAX (STATE AND LOCAL)

Jan. 22	2018 December Monthly Sales Tax Return	July 22	Second Quarter Sales Tax Return
	2018 Fourth Quarter Sales Tax Return		June Monthly Sales Tax Return
Jan. 31	Promoter Certificates expire	Aug. 20	July Monthly Sales Tax Return
	Transient Vendor Certificates expire		Semiannual Sales Tax Return
Feb. 20	January Monthly Sales Tax Return	Sept. 20	August Monthly Sales Tax Return
	2018 Semiannual Sales Tax Return	Oct. 21	Third Quarter Sales Tax Return
Mar. 20	February Monthly Sales Tax Return		September Monthly Sales Tax Return
Apr. 22	First Quarter Sales Tax Return	Nov. 20	October Monthly Sales Tax Return
	March Monthly Sales Tax Return	Dec. 20	November Monthly Sales Tax Return
May 20	April Monthly Sales Tax Return	Jan. 21, 2020	December Monthly Sales Tax Return
June 20	May Monthly Sales Tax Return		2019 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. 21	2018 December tavern tax returns due from distributors		Second Quarter tavern tax returns due from tavern gaming licensees
	Annual report for licensees	Aug. 20	July tavern tax returns due from distributors
	2018 Fourth Quarter tavern tax returns due from tavern gaming licensees	Sept. 20	August tavern tax returns due from distributors
Feb. 20	January tavern tax returns due from distributors	Oct. 21	September tavern tax returns due from distributors
Mar. 20	February 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	Dec. 20	November tavern tax returns due from distributors
	First Quarter tavern tax returns due from tavern gaming licensees	Jan. 21, 2020	2019 December tavern tax returns due from distributors
May 20	April tavern tax returns due from distributors		Annual report for licensees
May 31	Distributor licenses expire		2019 Fourth Quarter tavern tax returns due from tavern gaming licensees
June 20	May tavern tax returns due from distributors		Tavern annual report for licensess
July 22	June tavern tax returns due from distributors	Feb. 1, 2020	Annual club reporting due

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

VEHICLE RENTAL TAX

Jan. 22	2018 Fourth Quarter Vehicle Rental Tax Return	July 22	Second Quarter Vehicle Rental Tax Return
Feb. 15	2018 Vehicle Rental Tax Reconciliation	Oct. 21	Third Quarter Vehicle Rental Tax Return
Apr. 22	First Quarter Vehicle Rental Tax Return	Jan. 21, 2020	2019 Fourth Quarter Vehicle Rental Tax Return

WINE EXCISE TAX (WET)

Jan. 22	2018 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, 2020	Fourth Quarter 2019 Wine Excise Tax Return and Payment
July 22	Second Quarter Wine Excise Tax Return and Payment		