



2022 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
01/31/2022	02/22/2022	01/31/2022	01/20/2022
02/28/2022	03/21/2022	02/28/2022	02/22/2022
03/31/2022	04/20/2022	03/31/2022	03/21/2022
04/30/2022	05/20/2022	04/30/2022	04/20/2022
05/31/2022	06/21/2022	05/31/2022	05/20/2022
06/30/2022	07/20/2022	06/30/2022	06/21/2022
07/31/2022	08/22/2022	07/31/2022	07/20/2022
08/31/2022	09/20/2022	08/31/2022	08/22/2022
09/30/2022	10/20/2022	09/30/2022	09/20/2022
10/31/2022	11/21/2022	10/31/2022	10/20/2022
11/30/2022	12/20/2022	11/30/2022	11/21/2022
12/31/2022	01/20/2023	12/31/2022	12/20/2022

QUARTERLY FILERS		SEMI-ANNUAL FILERS	
TAX PERIOD END DATES	TAX PERIOD DUE DATES	TAX PERIOD END DATES	TAX PERIOD DUE DATES
03/31/2022	04/20/2022	06/30/2022	08/22/2022
06/30/2022	07/20/2022	12/31/2022	02/21/2023
09/30/2022	10/20/2022		
12/31/2022	01/20/2023		

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.
- 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)

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

