



## 2024 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
01/31/2024	02/20/2024	01/31/2024	01/22/2024
02/29/2024	03/20/2024	02/29/2024	02/20/2024
03/31/2024	04/22/2024	03/31/2024	03/20/2024
04/30/2024	05/20/2024	04/30/2024	04/22/2024
05/31/2024	06/20/2024	05/31/2024	05/20/2024
06/30/2024	07/22/2024	06/30/2024	06/20/2024
07/31/2024	08/20/2024	07/31/2024	07/22/2024
08/31/2024	09/20/2024	08/31/2024	08/20/2024
09/30/2024	10/21/2024	09/30/2024	09/20/2024
10/31/2024	11/20/2024	10/31/2024	10/21/2024
11/30/2024	12/20/2024	11/30/2024	11/20/2024
12/31/2024	01/21/2025	12/31/2024	12/20/2024

  

QUARTERLY FILERS		SEMI-ANNUAL FILERS	
TAX PERIOD END DATES	TAX PERIOD DUE DATES	TAX PERIOD END DATES	TAX PERIOD DUE DATES
03/31/2024	04/22/2024	06/30/2024	08/20/2024
06/30/2024	07/22/2024	12/31/2024	02/20/2025
09/30/2024	10/21/2024		
12/31/2024	01/21/2025		

### 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 myPATH at



**TO FILE ONLINE:**

First time myPATH users must register at [www.mypath.pa.gov](http://www.mypath.pa.gov) to create a username and password.

**STEP ONE – Select “Sign Up”:**

- Select “Next”, located at the bottom of the page
- Agree to the Electronic Correspondence and Communications Agreement to create your username and password
- Select “Next” to continue

**STEP TWO – Register new profile:**

- Email address - not associated with another myPATH profile
- Username - 5 character minimum (no special characters)
- Password - 8 character minimum and must contain at least one of the following: uppercase and lowercase letters, numbers, and special characters
- Primary phone number

**STEP THREE – Third party tax professional status:**

- If using myPATH as a third party - Select “Yes”, select “Next”, then select “Submit” to complete registration.
- If using myPATH as a tax account holder - Select “No” and select one of the ID types: Social Security number, Revenue ID, PATH ID, or Federal Employer ID.
  - Enter the ID Number and Name of the business; Select “Next”
  - Select an Account Type and an account validation method
  - Select “Submit” to complete registration

**TO FILE OVER THE TELEPHONE, CALL TELEFILE AT 1-800-748-8299.**

All filers (monthly, quarterly and semi-annual) will need to provide the following information:

- 8-digit PA Sales Tax Account ID Number
- 9-digit Entity ID (FEIN or SSN associated with sales tax number)
- 8-digit tax period end date
- Gross PA sales
- Net taxable PA sales
- Amount of PA sales tax collected
- Amount of use tax due – if any
- Amount of E-911 fees – if any
- Any applicable credits – (TPPR/other)
- Any previous payments (pre-payments)
- Corresponding amounts for Philadelphia and/or Allegheny Counties (if applicable)
- Banking information (ABA routing number, bank account number, bank account type) for ACH debit (Please confirm this information with your financial institution)

A confirmation number will be provided as proof of filing. Please record this number for future reference.

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

Payments of \$1,000 or more are required to be remitted using an approved electronic funds transfer (EFT) method.

For additional information, access the Online Customer Service Center at [www.revenue.pa.gov](http://www.revenue.pa.gov).

File electronically using myPATH at

