



## 2025 PENNSYLVANIA SALES, USE, AND 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
01/31/2025	02/20/2025	01/31/2025	01/21/2025
02/28/2025	03/20/2025	02/28/2025	02/20/2025
03/31/2025	04/21/2025	03/31/2025	03/20/2025
04/30/2025	05/20/2025	04/30/2025	04/21/2025
05/31/2025	06/20/2025	05/31/2025	05/20/2025
06/30/2025	07/21/2025	06/30/2025	06/20/2025
07/31/2025	08/20/2025	07/31/2025	07/21/2025
08/31/2025	09/22/2025	08/31/2025	08/20/2025
09/30/2025	10/20/2025	09/30/2025	09/22/2025
10/31/2025	11/20/2025	10/31/2025	10/20/2025
11/30/2025	12/22/2025	11/30/2025	11/20/2025
12/31/2025	01/20/2026	12/31/2025	12/22/2025

  

QUARTERLY FILERS		SEMI-ANNUAL FILERS	
TAX PERIOD END DATES	TAX PERIOD DUE DATES	TAX PERIOD END DATES	TAX PERIOD DUE DATES
03/31/2025	04/21/2025	06/30/2025	08/20/2025
06/30/2025	07/21/2025	12/31/2025	02/20/2026
09/30/2025	10/20/2025		
12/31/2025	01/20/2026		

Returns are to be filed whether or not taxable transactions occur in a period. File and remit payments using one of the following options:

- **myPATH** - File tax returns and remit payments using myPATH, the department's online tax system for businesses. Visit [mypath.pa.gov](http://mypath.pa.gov) 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. You will be required to enter any two of the following identifiers: 8-digit Account ID Number, FEIN or SSN, and the period ending date for the period you wish to file.
- **Third-party vendors** - Approved third-party vendors provide for secure transmission for filing and paying. Visit [revenue.pa.gov](http://revenue.pa.gov) to learn more about this option.

If the due date falls on a weekend or holiday, the report and payment are due the following business day.

Additional help is available through the Online Customer Service Center at [revenue.pa.gov](http://revenue.pa.gov).

### 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 online using myPATH

