



2023 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
01/31/2023	02/21/2023	01/31/2023	01/20/2023
02/28/2023	03/20/2023	02/28/2023	02/21/2023
03/31/2023	04/20/2023	03/31/2023	03/20/2023
04/30/2023	05/22/2023	04/30/2023	04/20/2023
05/31/2023	06/20/2023	05/31/2023	05/22/2023
06/30/2023	07/20/2023	06/30/2023	06/20/2023
07/31/2023	08/21/2023	07/31/2023	07/20/2023
08/31/2023	09/20/2023	08/31/2023	08/21/2023
09/30/2023	10/20/2023	09/30/2023	09/20/2023
10/31/2023	11/20/2023	10/31/2023	10/20/2023
11/30/2023	12/20/2023	11/30/2023	11/20/2023
12/31/2023	01/22/2024	12/31/2023	12/20/2023

QUARTERLY FILERS		SEMI-ANNUAL FILERS	
TAX PERIOD END DATES	TAX PERIOD DUE DATES	TAX PERIOD END DATES	TAX PERIOD DUE DATES
03/31/2023	04/20/2023	06/30/2023	08/21/2023
06/30/2023	07/20/2023	12/31/2023	02/20/2024
09/30/2023	10/20/2023		
12/31/2023	01/22/2024		

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 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

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.

File electronically using myPATH at

