



2025 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

| | | | |
|----------------|--|----------------------|---|
| Jan. 10 | December 2024 PACT Act Report | July 15 | June CSA Stamp Payment |
| Jan. 15 | December 2024 Cigarette Stamping Agent (CSA) Stamp Payment | July 21 | June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return |
| Jan. 21 | December 2024 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2024 Unstampable Little Cigar Tax Return | Aug. 11 | July PACT Act Report |
| Feb. 10 | January PACT Act Report | Aug. 15 | July CSA Stamp Payment |
| Feb. 18 | January CSA Stamp Payment | Aug. 20 | July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return |
| Feb. 20 | January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return | Sept. 10 | August PACT Act Report |
| Feb. 28 | 2024 Tobacco Dealer Licenses Expire | Sept. 15 | August CSA Stamp Payment |
| Mar. 10 | February PACT Act Report | Sept. 22 | August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return |
| Mar. 17 | February CSA Stamp Payment | Oct. 10 | September PACT Act Report |
| Mar. 20 | February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return | Oct. 15 | September CSA Stamp Payment |
| Apr. 10 | March PACT Act Report | Oct. 20 | September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return |
| Apr. 15 | March CSA Stamp Payment | Nov. 10 | October PACT Act Report |
| Apr. 21 | March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return | Nov. 17 | October CSA Stamp Payment |
| May 12 | April PACT Act Report | Nov. 20 | October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return |
| May 15 | April CSA Stamp Payment | Dec. 10 | November PACT Act Report |
| May 20 | April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return | Dec. 15 | November CSA Stamp Payment |
| June 10 | May PACT Act Report | Dec. 22 | November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return |
| June 15 | May CSA Stamp Payment | Jan. 12, 2026 | December 2025 PACT Act Report |
| June 20 | May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return | Jan. 15, 2026 | December 2025 CSA Stamp Payment |
| July 10 | June PACT Act Report | Jan. 20, 2026 | December 2025 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 December 2025 Unstampable Little Cigar Tax Return |

CONSUMER FIREWORKS TAX

| | | | |
|----------------|--|----------------------|---|
| Apr. 21 | First Quarter Consumer Fireworks Return and Payment Due | Oct. 20 | Third Quarter Consumer Fireworks Return and Payment Due |
| July 21 | Second Quarter Consumer Fireworks Return and Payment Due | Jan. 20, 2026 | 2025 Fourth 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* | Mar. 17 | Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31* |
| Feb. 18 | 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) Annual Corporate Net Income (CNI), Corporation Tax Report for previous tax year ending Sept. 30 Current year's quarterly estimated payment for CNI for tax years ending Feb. 28, May 31, Aug. 31 and Nov. 30* | | Annual CNI Corporation Tax Report for previous tax year ending Oct. 31 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) |

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Table of Contents Legal Reference Guide For Revenue Officers

1. Understanding the eBook Legal Reference Guide For Revenue Officers
 - The Rise of Digital Reading Legal Reference Guide For Revenue Officers
 - Advantages of eBooks Over Traditional Books
2. Identifying Legal Reference Guide For Revenue Officers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Legal Reference Guide For Revenue Officers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Legal Reference Guide For Revenue Officers
 - Personalized Recommendations
 - Legal Reference Guide For Revenue Officers User Reviews and Ratings
 - Legal Reference Guide For Revenue Officers and Bestseller Lists
5. Accessing Legal Reference Guide For Revenue Officers Free and Paid eBooks

- Legal Reference Guide For Revenue Officers Public Domain eBooks
 - Legal Reference Guide For Revenue Officers eBook Subscription Services
 - Legal Reference Guide For Revenue Officers Budget-Friendly Options
6. Navigating Legal Reference Guide For Revenue Officers eBook Formats
 - ePub, PDF, MOBI, and More
 - Legal Reference Guide For Revenue Officers Compatibility with Devices
 - Legal Reference Guide For Revenue Officers Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Legal Reference Guide For Revenue Officers
 - Highlighting and Note-Taking Legal Reference Guide For Revenue Officers
 - Interactive Elements Legal Reference Guide For Revenue Officers
 8. Staying Engaged with Legal Reference Guide For Revenue Officers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Legal Reference Guide For Revenue Officers
 9. Balancing eBooks and Physical Books Legal Reference Guide For Revenue Officers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Legal Reference Guide For Revenue Officers
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Legal Reference Guide For Revenue Officers
 - Setting Reading Goals Legal Reference Guide For Revenue Officers
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Legal Reference Guide For Revenue Officers
 - Fact-Checking eBook Content of Legal Reference Guide For Revenue Officers
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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