



2025 STATE TAX DUE DATE REFERENCE GUIDE

CIGARETTE TAX

Jan. 10	December 2024 PACT Act Report
Jan. 15	December 2024 Cigarette Stamping Agent (CSA) Stamp Payment
Jan. 31	December 2024 CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 2024 Unstampable Little Cigar Tax Return
Feb. 10	January PACT Act Report
Feb. 18	January CSA Stamp Payment
Feb. 20	January CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Feb. 28	2024 Tobacco Dealer Licenses Expire
Mar. 10	February PACT Act Report
Mar. 17	February CSA Stamp Payment
Mar. 20	February CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Apr. 10	March PACT Act Report
Apr. 15	March CSA Stamp Payment
Apr. 21	March CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
May 12	April PACT Act Report
May 15	April CSA Stamp Payment
May 20	April CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
June 10	May PACT Act Report
June 16	May CSA Stamp Payment
June 20	May CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
July 10	June PACT Act Report

July 15	June CSA Stamp Payment
July 21	June CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Aug. 11	July PACT Act Report
Aug. 15	July CSA Stamp Payment
Aug. 20	July CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Sept. 10	August PACT Act Report
Sept. 15	August CSA Stamp Payment
Sept. 22	August CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Oct. 10	September PACT Act Report
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Oct. 20	September CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Nov. 10	October PACT Act Report
Nov. 17	October CSA Stamp Payment
Nov. 20	October CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Dec. 10	November PACT Act Report
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Dec. 22	November CSA Report of Cigarettes and Cigarette Tax Stamps and DAS-95 Unstampable Little Cigar Tax Return
Jan. 12, 2026	December 2025 PACT Act Report
Jan. 15, 2026	December 2025 CSA Stamp Payment
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
July 21	Second Quarter Consumer Fireworks Return and Payment Due

Oct. 20	Third 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*
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*

Mar. 17	Current year's quarterly estimated payment for CNI for tax years ending March 31, June 30, Sept. 30 and Dec. 31* 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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Legal Reference Guide For Revenue Officers

Michael Rajnik



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