



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
Oct. 15	September CSA Stamp Payment
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
Dec. 15	November CSA Stamp Payment
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

KJ Lindholm-Leary



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Internal Revenue Manual Index United States. Internal Revenue Service, 2005-07 **Legal Reference Guide for Revenue Officers**, 1975 **Internal Revenue Manual** Tax Analysts and Advocates, United States. Internal Revenue Service, 1977 *Internal Revenue Manual Index, December 2008*, 2009 *IRS Seminar Level 3, Form #12.034* Sovereignty Education and Defense Ministry (SEDM), 2020-02-06 Goes with Forms 12 035 12 037 Disclaimer <https://sedm.org/disclaimer.htm> **Federal Tax Liens Handbook, Form #09.029** Sovereignty Education and Defense Ministry (SEDM), 2020-02-06 IRS Handbook 5 12 Chapters 1 12 Disclaimer <https://sedm.org/disclaimer.htm> Pursuant to the Copyright Act 17 U S C 105 the government may not copyright any of its work products For reasons why NONE of our materials may legally be censored and violate NO Google policies see https://sedm.org/why_our_materials_cannot_legally_be_censored Levy, Form #09.043 Sovereignty Education and Defense Ministry (SEDM), 2020-02-06 Background on levies Goes with Form 09 044 Disclaimer <https://sedm.org/disclaimer.htm> Pursuant to the Copyright Act 17 U S C 105 the government may not copyright any of its work products For reasons why NONE of our materials may legally be censored and violate NO Google policies see https://sedm.org/why_our_materials_cannot_legally_be_censored *The Great IRS Hoax, Form #11.302* Family Guardian Fellowship, 2020-02-06 Exhaustive treatment of the federal tax enforcement fraud OFFSITE LINK Disclaimer Disclaimer <https://famguardian.org/disclaimer.htm> Family Guardian Fellowship the author of this document has given their express permission for SEDM to republish their materials to Google Books and Google Play at section 10 of the following location https://famguardian.org/Ministry_DMCA_Copyright.htm For reasons why NONE of our materials may legally be censored and violate NO Google policies see https://sedm.org/why_our_materials_cannot_legally_be_censored How to Represent Your Client Before the IRS Bryan E. Gates, 1983 *Beck V. McKinney*, 2000 **IRS Practice & Policy**, 1997 *The Punjab Record*, 1892 **Internal Revenue Service Practice and Procedure Deskbook** Ira L. Shafiroff, 1998 Unless you have worked for the IRS it s pretty hard to get a handle on the inner workings of this massive governmental agency and use that information to most effectively represent your clients The new third edition of the Internal Revenue Service Practice Procedure Deskbook written by a former IRS Tax Examiner puts valuable insider tips to work for you offering proven techniques and practice oriented advice for resolving IRS disputes Now published in an easy to use looseleaf format the new edition of the Deskbook is fully updated to reflect and analyse the numerous changes in federal tax procedure including analysis of the IRS Restructuring and Reform Act of 1998 Taxpayer Bill of Rights 2 and 3 and the Taxpayer Relief Act of 1997 In addition Internal Revenue Service Practice Procedure Deskbook contains a substantial appendix which includes sample forms and letters such as sample protest letters to the Appeals Office and a model Tax Court petition as well as the official IRS Audit Handbook **Brewers and Bottlers Universal Encyclopedia**, 1910 Pannell's Reference Book for Home and Office

Pannell,1907 *IRS Procedural Forms and Analysis* ,2005 **HEARINGS BEFORE A SUBCOMMITTEE OF THE**
COMMITTEE ON GOVERNMENT OPERATIONS HOUSE OF REPRESENTATIVES NINETY-SECOND CONGRESS
SECOND SESSION ,1972 **Taxes International** ,1985 **Federal Taxation** Robert E. Meldman,Thomas E.
Mountin,1988

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