



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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Christian Drosten



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Table of Contents 20business Reference Guide

1. Understanding the eBook 20business Reference Guide
 - The Rise of Digital Reading 20business Reference Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying 20business Reference Guide
 - 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 20business Reference Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from 20business Reference Guide
 - Personalized Recommendations
 - 20business Reference Guide User Reviews and Ratings
 - 20business Reference Guide and Bestseller Lists
5. Accessing 20business Reference Guide Free and Paid eBooks
 - 20business Reference Guide Public Domain eBooks
 - 20business Reference Guide eBook Subscription Services
 - 20business Reference Guide Budget-Friendly Options
6. Navigating 20business Reference Guide eBook Formats

- ePub, PDF, MOBI, and More
 - 20business Reference Guide Compatibility with Devices
 - 20business Reference Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of 20business Reference Guide
 - Highlighting and Note-Taking 20business Reference Guide
 - Interactive Elements 20business Reference Guide
 8. Staying Engaged with 20business Reference Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 20business Reference Guide
 9. Balancing eBooks and Physical Books 20business Reference Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection 20business Reference Guide
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine 20business Reference Guide
 - Setting Reading Goals 20business Reference Guide
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of 20business Reference Guide
 - Fact-Checking eBook Content of 20business Reference Guide
 - 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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