

May 6, 2011

PA Commonwealth Changes Sales Tax Filing and Payment Frequency

STATE AND LOCAL TAX
BY [CATHLEEN CONDRAC](#)

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Effective June 1, 2011, businesses reporting sales tax of \$25,000 or more in the third quarter of 2010 will be required to remit tax on a semimonthly basis to the Pennsylvania Department of Revenue ("Department") pursuant to the provisions of Act 48 of 2009.

However, the required **filing** frequency has been changed from semimonthly to monthly consistent with current filing requirements. Although June's first semimonthly prepayment of sales, use and hotel occupancy tax is due June 20, 2011, the respective return and remaining tax liability will not be due until July 20, 2011, which is also the due date for the July prepayment. In essence, on the 20th of each month, expect to both file the previous month's return and submit a prepayment for the current month.

Act 48 requires monthly prepayments to equal either actual sales tax collected for the first half of the month or 50% of the liability from the same month of the previous year with the exception of June 2011. For June 2011, the prepayment should equal **55%** of the tax liability from June 2010 or actual sales tax collected for the first half of June.

Finally, since the current month's prepayment is going to coincide with the previous month's return and tax liability, taxpayers should remit each payment separately. The Department is encouraging the utilization of e-TIDES for both filing and payment.

For further information, please contact [Cathy Condrac](#).

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