

# Tax filings

## Information on submitting a tax return form: deadlines, online procedure

 13.12.2021

### Where to submit tax returns

A tax return for income earned or losses sustained and a tax return for revenue earned, tax deductions and lump-sum tax on registered revenues due are submitted to the competent revenue office.

### When to submit tax returns

The tax return for income earned or losses sustained should be submitted **between 15 February and 30 April** of the year following the fiscal year. This deadline applies to the following tax returns: PIT-37, PIT-36, PIT-36S, PIT-36L, PIT-36LS, PIT-38 and PIT-39 forms.

The tax return for the lump-sum tax on revenues should be submitted **between 15 February and the end of February** of the year following the fiscal year. This deadline applies to the PIT-28 and PIT-28S tax return.

**Please note: Tax returns submitted before the deadline are deemed to have been submitted on 15 February.**

If 30 April falls on a Saturday or a holiday, the first working day following the holiday(s) is considered the last day for submitting tax returns.

### How to submit tax returns

PIT forms may be submitted online using:

- an interactive PDF file,
- e-Deklaracje Desktop application,
- Twój e-PIT service (PIT-37, PIT-28, PIT-36 and PIT-38 forms).

**Importantly: You cannot declare for tax purposes revenues from economic activity and special branches of agricultural production using the Twój e-PIT service.**

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