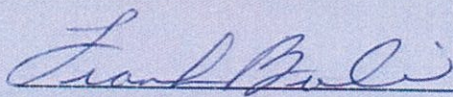


**SPECIAL REGULATION OF THE CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE AND LAW DEPARTMENT
FOR WAIVER OF INTEREST AND PENALTIES FOR LATE FILING AND PAYMENT DUE TO COVID-19
EMERGENCY**

In light of the current state of the public health emergency caused by the spread of the COVID-19 Novel Coronavirus, and the various ongoing Emergency Orders of the Governor and Mayor regarding restrictions on personal and business activity, and in the interest of allowing taxpayers a fair opportunity to pay taxes owed in light of the circumstances without hardship based on existing deadlines for payment, the Solicitor and Revenue Commissioner jointly adopt the following schedule of abatement for interest and penalty:

1. Interest and Penalty shall be abated on Real Estate Tax for Tax Year 2020 upon payment of such tax no later than April 30.
2. Interest and Penalty shall be abated on Business Income and Receipts Tax for Tax Year 2019 and Net Profits Tax for Tax Year 2019 upon payment of such tax, and no late filing or other penalty shall be imposed with respect to the returns for those taxes, so long as returns for such taxes are filed no later than July 15. Estimated tax payments for Business Income and Receipts Tax for Tax Year 2020 and for Net Profits Tax for Tax Year 2020 that are due before July 15 also will not be subject to interest and penalty if paid by July 15. However, additions will accrue from the April 15 due date on taxes for the 2019 Tax Year and from the original due date on all estimated taxes for Tax Year 2020 filed or paid after July 15, 2020.
3. Interest and penalty shall be abated on School Income Tax for Tax Year 2019 for any taxpayer who (i) pays an amount equal to her School Income Tax liability for Tax Year 2018 no later than April 15, 2020 and (ii) files her School Income Tax return for Tax Year 2019 and pays any remaining balance no later than July 15, 2020.

Consistent with the Mayor's March 11, 2020 Declaration of Extraordinary Circumstance, this regulation shall become effective immediately upon filing with the Department of Records,



Frank Breslin, Revenue Commissioner

Date:

3/30/20



Marcel S. Pratt, City Solicitor

Date:

3/30/20