

**Line 10.** You may include all reasonable expenses directly incurred in the production of taxable income if they were paid solely for the production of that income. Examples of allowable expenses are: 1) safe deposit box rentals, 2) margin account interest, and 3) any fee paid in 2000 for the preparation of the School Income Tax return.

**Line 11.** Subtract Line 10 from Line 9.

**Line 12.** Gross Tax Due. Multiply Line 11 by 4.5635%.

**Line 13.** Enter here any credits from prior years and/or tax previously paid.

**Line 14. TAX DUE.** If Line 12 is greater than Line 13, enter the tax due on Line 14 and in box "A" of the payment coupon.

**Line 15. Overpayment.** If Line 13 is greater than Line 12, enter the amount of tax overpaid on Line 15 and indicate in the space provided if the overpayment is to be applied to the 2001 School Income Tax or refunded.

**COMPUTATION OF INTEREST AND PENALTY**

Month after Due Date	Returns Filed After Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	4/17/01 thru 5/15/01	1%	1%	2%	2%
2nd	5/16/01 thru 6/15/01	1%	1%	2%	4%
3rd	6/16/01 thru 7/15/01	1%	1%	2%	6%
4th	7/16/01 thru 8/15/01	1%	2%	3%	9%
5th	8/16/01 thru 9/15/01	1%	2%	3%	12%
6th	9/16/01 thru 10/15/01	1%	2%	3%	15%
7th	10/16/01 thru 11/15/01	1%	3%	4%	19%
8th	11/16/01 thru 12/1/01	1%	3%	4%	23%
9th	12/16/01 thru 1/15/02	1%	3%	4%	27%
10th	1/16/02 thru 2/15/02	1%	4%	5%	32%
11th	2/16/02 thru 3/15/02	1%	4%	5%	37%
12th	3/16/02 thru 4/15/02	1%	4%	5%	42%

**SCHOOL INCOME TAX EXTENSION WORKSHEET**

An automatic extension of time for filing the 2000 School Income Tax will be granted for 60 days by filing the extension coupon and paying 100% of the estimated tax due. If an extension of time to file has been obtained from the Internal Revenue Service for filing your individual tax return, the corresponding School Income Tax return is due on or before the due date of the federal extension or 6/15/2001, whichever is later. You will not receive a written confirmation of your extension request.

1. Total Tax (100% of estimated tax due).....\$ \_\_\_\_\_
2. Other payments / credits you expect to report on Line 13.....\$ \_\_\_\_\_
3. Tax balance due (Line 1 minus Line 2); enter here and on the payment coupon below. If Line 2 is greater than Line 1, do not use the extension coupon.....\$ \_\_\_\_\_

Interest & Penalty - Filing the School Income Tax extension coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date.

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DETACH HERE

**2000 SCHOOL INCOME TAX EXTENSION COUPON**

Name (print): \_\_\_\_\_

Social Security Number: \_\_\_\_\_ Due Date: April 16, 2001

Tax being paid: \$ \_\_\_\_\_ Make check payable to "City of Philadelphia"

Mail to: Philadelphia Department of Revenue  
P.O. Box 389  
Philadelphia, Pa 19105-0389