

WHEN TO FILE

1. Beginning July 1, 1982, each tenant must pay this tax to the landlord or agent as follows:
 - a) Tenants using or occupying real estate must pay the tax to the landlord by the 10th day of the last month of the taxable period.
2. MONTHLY RETURNS. Each owner or landlord required to file a monthly return must do so by the 25th day of the taxable month. If the 25th day falls on a weekend or holiday, the return is due on the first business day after the 25th.
3. QUARTERLY AND SEMI-ANNUAL RETURNS. Each owner or landlord required to file a quarterly or semi-annual return must do so by the 25th day of the last month of the taxable period. If the 25th day falls on a weekend or holiday, the return is due on the first business day after the 25th.
4. PAYMENT OF TAX. The amount of tax due must accompany the tax return.
5. DISCOUNTS. Effective September 1986, persons required to collect the tax from a tenant may be entitled to a 1% discount on the total tax due and collected if the return is submitted on or before the 25th day of the month the tax return is due. The discount may not be deducted on the portion of tax due for use or occupancy by the owner or on advance payments made prior to a taxable period.

WHERE TO FILE

The tax return together with a remittance in the amount of tax due is to be mailed to the:

City of Philadelphia
Department of Revenue
P.O. Box 1049
Philadelphia, PA 19105

Payments may be made in person at 1401 John F. Kennedy Boulevard, Municipal Services Building, Public Service Concourse.

INTEREST AND PENALTY

Any person subject to this tax who fails to pay the tax due or to remit the tax collected by the due date, shall be required to pay interest and penalty on the amount of unpaid tax calculated from the due date.

Commencing July 1, 1997, computation of interest and penalty is as follows:

Month after Due Date	Interest	Penalty	Combined I&P	Cumulative I&P
1st	1%	1%	2%	2%
2nd	1%	1%	2%	4%
3rd	1%	1%	2%	6%
4th	1%	2%	3%	9%
5th	1%	2%	3%	12%
6th	1%	2%	3%	15%
7th	1%	3%	4%	19%
8th	1%	3%	4%	23%
9th	1%	3%	4%	27%
10th	1%	4%	5%	32%
11th	1%	4%	5%	37%
12th	1%	4%	5%	42%

For each additional month or fraction thereof, add 1% for interest and 1¼% for penalty.

NOTE: Payments made with returns filed after the due date that do not include applicable interest and penalty will be **automatically pro-rated** among principal, interest and penalty. You will be subsequently billed for the remaining tax balance and associated interest and penalty.

CONTACT INFORMATION

Direct correspondence to: Philadelphia Revenue Department
P.O. Box 53250
Philadelphia, PA 19105

Direct telephone inquiries to: 215-686-6600

Send e-mail to: revenue@phila.gov

Visit our web site at: www.phila.gov/departments/Revenue