

CITY OF PHILADELPHIA TAX GUIDE

WHAT'S INSIDE?

This tax guide gives a brief overview of City and School District of Philadelphia taxes. It offers a reference of what your obligations might be. The guide covers taxes for both individuals and businesses. We have tried to make this as complete as possible, but you should not assume that everything you need to know is here. If you are unsure about a specific tax rule, or if your tax situation is complex, you should seek advice from a qualified tax professional or contact the Department of Revenue. For more information about tax rates, forms, and regulations, please visit www.phila.gov/revenue.

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INTRODUCTION & TAX RATE SUMMARY

ABOUT THE DEPARTMENT OF REVENUE

The mission of the Department of Revenue is to collect all revenue due to the City and tax revenue due to the School District of Philadelphia and to do so promptly, courteously, and in a manner that inspires public confidence in the integrity and fairness of the Department.

The City of Philadelphia raises about 70% of funds for city services from taxes. These services include fire and police protection, the court system, sanitation, and recreation. The rest of the funds for City services come from money from the state and Federal government and non-tax revenues like permit and license fees. The City also collects taxes for the School District of Philadelphia to pay for our schools. Revenues from several taxes are dedicated to specific purposes. For example, the Hotel Tax helps support the operation of the Pennsylvania Convention Center and tourism marketing activities.

Tax Type	Tax Year	Rate
Amusement Tax	2010	5% of admissions
Business Privilege License	2010	\$300.00 one-time fee/or \$50 per year.
Business Privilege Tax		
<i>Gross Receipts</i>	2010	1.415 mills on gross receipts
<i>Net Income</i>	2010	6.45% of taxable net income
General Acute Care Assessment	2010	3.93% of annual Net Operating Revenue excluding Medicare Net Operating Revenue
Hotel Room Rental Tax	2010	8.2% on amt. received for rental of rooms
Liquor Sales Tax	2010	10% on every retail sale of liquor or malt and brewed beverage which is not subject to the Pennsylvania Sales Use and Hotel Occupancy Tax.
Mechanical Amusement Device Tax	2010	Annual tax of \$100 per device
Net Profits Tax	2010	3.928% (Resident), 3.4985% (Non-Resident)
Outdoor Advertising Tax	2010	7% of the purchase price
Parking Tax	2010	20% if gross receipts from all parking transactions
Real Estate Tax	2010	3.305% City + 4.959% School = 8.264% Total
Real Estate Transfer Tax	2010	3% of value of real estate transferred
Sales Tax	2010	2% of taxable sales, in addition to 6% PA Sales Tax
School Income Tax	2010	3.928% on unearned income
Tobacco & Tobacco-related Products Tax	2010	\$0.036 per individually rolled item, \$0.36 per pack of rolling papers, \$0.36 per ounce all other products. Effective July 1, 2010.
Use & Occupancy Tax	2010	\$4.62 per annum per \$100 of assessed value
Vehicle Rental Tax	2010	2% on amt. received for renting a vehicle
Wage / Earnings Tax	FY 2011	3.928% (Resident) - 3.4985% (Non-Resident) on gross wages starting July 1, 2010

*For prior year tax rates, visit our website www.phila.gov/revenue.

TAXES

AMUSEMENT TAX

The Amusement Tax applies to admission fees charged for attending any amusement in Philadelphia. Included are concerts, movies, athletic contests, night clubs, and convention shows for which admission is charged.

The amusement operator or provider or any show promoter in Philadelphia is responsible for collecting and forwarding the tax to the City. The report and payment of the tax are due on the fifteenth day of the month following the month the tax was collected. For example, if the tax is collected in January, the return and payment are due February 15th.

Holders of temporary amusement permits (issued by the Department of Licenses & Inspections) for one or more days are also responsible for collecting and forwarding the tax to the City. A report of tax collected must be filed and the tax paid within five (5) days after the event is held.

Rate

The current rate of tax is 5% of the admission charge.

Tax Incentives

- ◆ None

BUSINESS PRIVILEGE TAX

The Business Privilege Tax applies to every individual, partnership, association and corporation engaged in a business, profession or other activity for profit within the City of Philadelphia, whether or not they earned a profit during the preceding year. Rental activities are usually considered to be business activities. Every estate or trust, (whether the fiduciary is an individual or a corporation) must file a Business Privilege Tax return if the estate or trust is engaged in any business or activity for profit within the City of Philadelphia. Returns for this tax are due by April 15.

If you maintain a Business Privilege License but do not actively engage in business, you must file the Business Privilege Tax return and state that no business occurred. If you do not file a return, you will receive a non-filer notice and you could have to pay court costs. Section 103 of the Business Privilege Tax Regulations provides information relating to what constitutes doing business in Philadelphia. Businesses which meet certain standards qualify for "Active Presence" treatment and would be subject to tax on Gross Receipts only.

Rate

The current rate of tax is 1.415 mills on Gross Receipts, 6.45% on taxable Net Income

Tax Incentives

- ◆ Job Creation Tax Credit
- ◆ Philadelphia Re-Entry Program
- ◆ Green Roof Tax Credit
- ◆ Community Development Tax Credit Program
- ◆ Tax Increment Financing
- ◆ Keystone Opportunity Zones

BUSINESS PRIVILEGE LICENSE AND TAX ACCOUNT

The Business Privilege License, issued by the Department of Licenses and Inspection (L&I), and a city tax number, issued by the Department of Revenue, are the first steps required in starting a business in Philadelphia. Every establishment operating or conducting business within the boundaries of Philadelphia must obtain these. The application can now be obtained online, or on the concourse level of the Municipal Services Building, A one-time fee of \$300 or \$50 annual fee is due upon receipt of the application.

For more information about starting a business in Philadelphia, visit www.phila.gov/commerce or call 215-683-2100.

BUSINESS USE & OCCUPANCY

The Business Use and Occupancy Tax is a tax on the business, trade or other commercial use and occupancy of real estate in Philadelphia. The tax is set by a formula that uses the number of square feet of the property used for commercial purposes, the assessed value of the property and the tax rate. The tax is collected and the tax returns are prepared by the owner of the property and sent to the Department of Revenue. Revenues from this tax support the School District of Philadelphia.

Rate

The current rate of tax is \$4.62 per \$100 of assessed value

Tax Incentives

- ◆ Keystone Opportunity Zone
- ◆ Tax Increment Financing

The Business Use & Occupancy Tax is due if:

- ❖ Your business is physically located in Philadelphia;
- ❖ Tenants, sub-tenants, or owners use the Philadelphia property for business purposes.

GENERAL ACUTE CARE & HIGH-VOLUME MEDICAID HOSPITAL ASSESSMENT

This assessment is a tax upon the Net Operating Revenue of certain specified hospitals located in the City of Philadelphia. The assessment generates dedicated revenues for matching funds for federal Medicaid reimbursements and healthcare services. The Philadelphia Department of Revenue creates the forms for filing these returns. The Assessment and the High Volume Medicaid Hospital Assessment is payable quarterly, and is due by no later than thirty days after the end of each fiscal quarter.

Rate

The 2010 tax rate is 3.93% of annual Net Operating Revenue less Medicare Net Operating Revenue.

Tax Incentives

- ◆ None

HOTEL

The Hotel Tax is imposed on paying guests who rent hotel rooms. The term "hotel" includes an apartment, hotel, motel, inn, guest house, bed and breakfast or other building located within the City which is available to rent for overnight lodging or use of facility space to persons seeking temporary accommodations. The tax is imposed on the amount paid by each patron for the occupancy of a room with sleeping accommodations in a hotel, motel, inn, guest house or bed and breakfast. The occupant of any room or rooms is liable for payment of this tax.

The tax is collected from the occupant by the hotel operator, acting as an agent for the City of Philadelphia. The report and payment of the tax are due on the fifteenth day of the month following the month in which the tax was collected; e.g., if the tax was collected in January, the return and payment are due February 15th. The Department of Revenue issues a "Monthly Hotel Tax Coupon Book" to simplify tax payments. Hotel Tax payment coupons are available online. Revenues from the Hotel Tax support tourism marketing and the Pennsylvania Convention Center.

Rate

The current rate of tax is 8.2% of the amount paid.

Tax Incentives

- ◆ None

LIQUOR

This tax applies to every sale at retail of wine, liquor or malt and brewed beverages by any hotel, restaurant, club, or other person holding a license or permit issued by the Commonwealth of Pennsylvania to sell or dispense liquor, wine or malt and brewed beverages. Catering that includes the sale of such beverages is also taxable, as is a portion of a cover charge that includes beverages.

The Liquor Sales Tax is a School District tax that is imposed upon each taxable sale at retail within the City of Philadelphia. The report and payment of the tax are due on the 25th day following the month in which the tax is collected, e.g., if the tax was collected in January, the return and payment are due February 25th. The Department of Revenue issues a "Monthly Retail Liquor Sales Tax Coupon Book" to simplify tax payments. An annual reconciliation of Liquor Tax is mailed separately and is due by February 28th of the following year. Revenues generated by the Liquor Sales Tax are dedicated to the School District of Philadelphia.

Rate

The current rate of tax is 10% of the sale price.

Sales by the following sources are excluded from the tax:

- ❖ Pennsylvania Liquor Stores
- ❖ Malt beverage distributors

Tax Incentives

- ◆ None

NET PROFITS

The Net Profits Tax applies to net profits from the operation of a trade, business, profession, enterprise or other activity conducted by individuals, partnerships, associations or estates and trusts.

Self-employed Philadelphia residents are required to pay this tax regardless of the location of their business. It also applies to business conducted in the City by non-residents. Corporations are exempt from this tax. (The rental of property, in most cases, is considered the operation of a business.)

Persons subject to the Net Profits Tax may deduct from the tax due, an amount equal to 60% of the Business Privilege Tax on the Net Income portion

paid by that person. This credit cannot exceed the amount of the Net Profits Tax liability. A return must be filed even if a loss is incurred. If no return is filed, non-filer penalties are imposed.

The annual return and payment of the tax must be transmitted on or before the following due dates:

- ❖ Calendar Year Returns - the 15th day of April following the tax year.
- ❖ Fiscal Year Returns - within one hundred five (105) days from the end of the fiscal year.

The current year estimated Net Profits Tax is payable in two installments. Each installment must be equal to 25% of the Net Profits Tax computed from the prior taxable year. The first installment is due on or before the due date of the Net Profits Tax return. The second installment is due June 15 of that year.

Rate

Residents: 3.928% for 2010
Non-Residents: 3.4985% for 2010

Tax Incentives

- ◆ Keystone Opportunity Zone

OUTDOOR ADVERTISING

This is an excise tax on the purchase, rental or licensing of space on any building, parcel and sign support structure located within the city of Philadelphia for the purpose of installing, placing or maintaining an Outdoor Advertising Sign.

The outdoor advertising sign company must collect the tax from the renter or purchaser of the space at the time the space is purchased or rented. The tax return and payment is to be remitted to the City of Philadelphia Department of Revenue on or before the fifteenth (15th) day of each month for the preceding month's taxable transactions. The tax is considered a trust fund for the City of Philadelphia and any failure to collect or remit the tax will subject the outdoor advertising company to the tax, interest and penalties provided under the Philadelphia Code.

Every outdoor advertising company must maintain records (which shall be made available to the Revenue Department upon its request) that include the number of advertising transactions on a daily or weekly basis, the rates charges for each transaction and the total consideration received for each transaction for the month for which each return is made.

Rate

The current rate of tax is 7% of the purchase price paid to the outdoor advertising sign company by the renter or purchaser of the advertising space.

Tax Incentives

- ◆ None

PARKING/VALET

The Parking Tax applies to the gross receipts from all financial transactions involving any valet parking operation, and the parking or storing of automobiles or other motor vehicles in outdoor or indoor parking lots and garages located in the City of Philadelphia. The Parking Tax is imposed on every person parking or storing a motor vehicle in or on a parking facility in Philadelphia.

The person operating or conducting the parking facility is responsible for issuing the claim check, collecting the tax and paying it to the City.

There is no transaction subject to tax where the tenant or owner is entitled to parking privileges in connection with the lease or ownership of a living unit if no additional money is paid for the parking privilege.

Rate

The current rate of tax is 20% of the total transaction.

Tax Incentives

- ◆ None

REAL ESTATE

The City and the School District of Philadelphia impose a tax on all real estate in the City. The Board of Revision of Taxes determines the value of the property on which the taxes must be paid. Revenues are shared between the City of Philadelphia and the School District.

Real Estate Tax bills are sent out annually in December for the following year. Real estate tax payments are due and payable on March 31. If you pay your bill on or before the last day of February, you receive a 1% discount. If you pay after March 31, you are subject to increased charges, which are called "additions." At year-end these charges are capitalized and become tax principal on which interest and penalty will accrue.

If you have a mortgage, your tax bill may be sent directly to your mortgage company for payment from your escrow fund.

For further information about:

- Current or delinquent Real Estate Taxes, please call 215-686-6442.
- For Assessments, please call the Board of Revision of Taxes at 215-686-4334.

Rate

The current rate of tax is 8.264% (3.305% to the City + 4.959% to the School District)

Tax Incentives

- ◆ Keystone Opportunity Zone
- ◆ Tax Increment Financing
- ◆ Ten-Year Tax Abatement

REALTY TRANSFER

The Realty Transfer Tax is levied on the sale or transfer of real estate located in Philadelphia. The tax also applies to the sale or transfer of an interest in a corporation or partnership that owns real estate. Certain long term leases are also subject to this tax.

Generally, the transfer of real estate between family members is exempt. Examples are a transfer between husband and wife, children of the same parent, and lineal ascendants/descendants. Property that is received under a will is also exempt.

Rate

City Tax		3%
State Tax	+	1%
Total Tax	=	4%

The tax, including the 1% for the Commonwealth, is paid when the deed is filed with the Records Department, located in Room 111, City Hall.

Tax Incentives

- ◆ None

Assistance Programs

The Department of Revenue offers 2 payment plans covering current year tax for low income households. If your household income is low, you may be eligible to make installment payments.

Additionally, senior citizens having low income may qualify for a "freeze" in the amount you pay when an assessment or the rate increases. Applications for these programs can be downloaded on the Department of Revenue website. (<http://www.phila.gov/revenue/>).

The Commonwealth of Pennsylvania also offers certain senior citizens a Real Estate Tax Rebate. For more information, contact the Commonwealth at 215-560-2056.

SALES

Since October 1, 1991, there has been a Sales Tax on each separate retail sale of tangible personal property or services, upon the use within Philadelphia of tangible personal property purchased at retail, and on services purchased at retail.

Rate

City Sales Tax	=	2%
State Sales Tax	=	6%
Total Sales Tax	=	8%

The City Sales Tax is imposed at a rate of 2% of the retail purchase price in addition to the 6% tax assessed by the Commonwealth of Pennsylvania. The tax is collected by the vendor from the purchaser and the total tax amount (8%) is paid to the Commonwealth of Pennsylvania. For additional information, please call the Commonwealth of Pennsylvania at 717-787-1064.

Tax Incentives

- ◆ Keystone Opportunity Zone
 - ◆ Tax Increment Financing
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SCHOOL INCOME

The School District of Philadelphia imposes a tax on various classes of unearned income which are not subject to Philadelphia Business or Wage Taxes. Some examples of unearned taxable income include interest, dividends and certain rents and royalties.

All residents of the Philadelphia School District who receive this type of income must pay the tax. If you are a Philadelphia resident for a portion of the year, the amounts are pro-rated for your period of residency.

Interest received from bonds or debt obligations of the Commonwealth of Pennsylvania or its political subdivisions or direct obligations of the Federal Government is exempt from the tax. Likewise, **interest earned on savings and checking accounts is exempt**. Revenues generated by the School Income Tax are dedicated to the School District of Philadelphia.

Rate

The 2010 rate of tax is 3.928% of all unearned income.

Tax Incentives

- ◆ None
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TOBACCO & TOBACCO-RELATED PRODUCTS

The City of Philadelphia imposes a tax on the privilege of selling products containing tobacco for smoking or other consumption, including cigars, pipe tobacco, chewing tobacco, or other loose tobacco. Rolling papers are also subject to this tax.

Cigarettes and little cigars are exempt from the Tobacco & Tobacco-related Products Tax, as are sold to a location outside the City, so long as that is a regularly maintained location and the delivery is not for the purpose of avoiding the tax.

Rate

\$0.036 for individually rolled items, like cigars;
\$0.36 per pack of rolling papers; and
\$0.36 per ounce of all other tobacco and tobacco-related items.

Tax Incentives

- ◆ None

VEHICLE RENTAL TAX

The Vehicle Rental Tax became effective on July 1, 2000. The tax is imposed on the rental of private passenger motor vehicles designed to transport 15 or fewer passengers. It is also imposed on trucks, trailers or semi-trailers used in the transportation of property.

The tax is collected from the renter by the vehicle rental company and forwarded to the City together with a prescribed form. A vehicle rental company is defined as any business entity engaged in the business of renting motor vehicles in Philadelphia. The rental vehicle fleet must have five or more rental vehicles in order to be considered a vehicle rental company. The vehicle rental companies are required to file and remit payment on or before the 15th day of each month. Proceeds from this tax are used to support payments for the costs of capital projects, such as the construction of sports stadia.

Rate

The current rate of tax is 2% of the purchase price of the rental.

Tax Incentives

- ◆ None

WAGE/EARNINGS TAX

The City Wage Tax, also called the Earnings Tax, is a tax on salaries, wages, commissions and other compensation paid to an employee who is employed by or renders services to an employer. All Philadelphia residents owe the City Wage Tax regardless of where they perform services. Non-residents who perform services in Philadelphia must also pay the Wage Tax.

Generally, individuals who work for a company in Pennsylvania will find that the company deducts the Wage Tax from their pay, since this is required by law. All employers having a place of business in Pennsylvania are required to register with the City of Philadelphia within 30 days of becoming an employer of a resident of Philadelphia and they are required to withhold and remit the Wage Tax at the prescribed rate from all residents of Philadelphia in its employ. For employees who have the Wage Tax deducted from their pay, there is not a requirement to file a tax return.

The City issues coupon voucher books to employers and those paying the Earnings Tax to simplify their payments. You can also get Wage & Earnings Tax payment coupons via the Tax Payment Coupon link of the Department of Revenue website at <https://ework.phila.gov/revenue>.

If you are a resident of Philadelphia or a non-resident who works in Philadelphia, and your employer is not required to withhold the tax, you must register for an Earnings Tax Account. Regardless of how much you make, your age, or whether you work part or full time, if you have a job and you are a Philadelphia resident, you must pay the Earnings tax. However, if you are receiving a scholarship or a stipend as part of a degree program, and you do not provide a service, then you do not owe the City

Earnings (Wage) Tax. After you have obtained your personal account, the Department of Revenue will send you a payment coupon book.

Earnings Tax filing due dates are April 30, July 31, October 31 and January 31. Additionally, an annual reconciliation return is due April 15 of the following year.

Rate

Residents: 3.928% effective July 1, 2010

Non-Residents: 3.4985% effective July 1, 2010

Tax Incentives

- ◆ None

TAX INCENTIVES

To support economic activity and encourage activities that advance the common good, the City of Philadelphia offers a number of tax credits and incentives. Applications and information about tax credits can be found on the Department of Revenue website or contacting the Department's Technical Staff at (215) 686-6432.

Additional business assistance programs, including grants and loans, are available from the Commonwealth of Pennsylvania and the City of Philadelphia. Contact the Philadelphia Department of Commerce at www.phila.gov/commerce or (215) 683-2100.

COMMUNITY DEVELOPMENT CORPORATION TAX CREDIT

A credit against Business Privilege Taxes will be given to approved businesses that contribute \$100,000 annually for 10 years to qualified Community Development Corporation undertaking economic activities within the City of Philadelphia. The business participant in the program would receive a \$100,000 tax credit against their Business Privilege Tax liability in each year. Participation in this program is limited to thirty (30) businesses or partnerships of two businesses that enter into a contribution agreement with the City.

GREEN ROOF TAX CREDIT

The Green Roof Tax Credit offers a tax credit against Business Privilege Taxes for the installation of a green roof. Green roofs are considered as layers of living vegetation placed on rooftops. They help to improve air quality, reduce storm runoff, and cool rooftops. The Green Roof Tax Credit is 25% of constructions for creating a green roof.

JOB CREATION TAX CREDIT

Under the Job Creation Tax Credit Program, eligible taxpayers may claim a Business Privilege Tax Credit in an amount to 2% of amount of wages paid for each new job, or \$1,000 for each qualified new full time job (or \$5,000 per new job created in the case of new employment opportunities for ex-offenders). In 2010 and 2011, the minimum credit amount per job is \$3,000.

Eligible applicants must agree to create at least twenty-five (25) new jobs or to increase the number of employees by at least 20% within five (5) years of the start date. Participants in this program must submit an application for Job Creation Tax Credit to the Department of Revenue prior to creating the new positions.

KEYSTONE OPPORTUNITY ZONE

Keystone Opportunity Zones allow for the exemption, abatement or credit of certain Pennsylvania and Philadelphia City and School District Taxes within geographic sub-zones collectively designated as the Philadelphia Keystone Opportunity Zone. Philadelphia KOZ credits are available for the Real Estate Tax, Business Privilege Tax, Net Profits Tax, and Business Use & Occupancy Tax.

In order to qualify for the Philadelphia tax credits, a person or business must own or lease real property in the KOZ from which a trade, business or profession is actively conducted. Qualified businesses must receive initial certification from the Pennsylvania Department of Community and Economic Development (DCED) that the person or business is licensed, and actively engaged in a trade; business must obtain the annual renewal of certification from the DCED to continue to qualify for the tax credits. For more information please visit the Commonwealth of Pennsylvania's website at www.newpa.com or the City of Philadelphia at www.phila.gov/commerce.

PHILADELPHIA RE-ENTRY EMPLOYMENT PROGRAM (PREP)

Employers who hire an ex-offender and offer specified educational and other benefits can elect to claim a credit against their Business Privilege Tax. A business can receive a tax credit of up to \$10,000 per year for three years for each ex-offender hired. The maximum amount of tax credits a business may receive for any one Qualifying Employee over all tax years is \$30,000. To be eligible to receive tax credits, a business must first enter into a PREP Tax Credit Agreement with the Department of Revenue prior to hiring. After a business has executed a PREP Tax Credit Agreement, it shall submit an application to the Philadelphia Department of Revenue for each employee it wishes to have certified as a Qualifying Employee.

A business receiving credits under the Job Creation Tax Credit Program for a given tax year is not eligible to receive tax credits for the same employee under the PREP Tax Credit Program for that tax year.

REAL ESTATE TAX ABATEMENT

In order to encourage development, the City of Philadelphia provides a ten-year abatement of Real Estate Taxes on new construction, as well as on improvements to existing properties. The exemption is for the additional assessment which is attributed to the improvement and remains in effect for the full ten years, regardless of sale or exchange of the property. Applications for the Real Estate Tax Abatement are filed with the Board of Revision of Taxes. More information is available at <http://brtweb.phila.gov/> or by calling (215) 686-4334.

TAX INCREMENT FINANCING

The City of Philadelphia's Tax Increment Financing (TIF) program can make certain increased tax revenues generated by redevelopment of a vacant or blighted parcel available to finance associated development costs. Eligible taxes include Real Estate, Use and Occupancy, Business Privilege, and Sales Taxes. The borrower must identify a lender to fund the TIF loan which is passed through the Philadelphia Authority for Industrial Development (PAID) to the borrower and is repaid with the incremental taxes. The Philadelphia City Council must approve all TIF zones.

ADDITIONAL INFORMATION

CONTACT THE DEPARTMENT OF REVENUE

www.phila.gov/revenue

revenue@phila.gov

Business Tax and Wage Tax Questions	215-686-6600
Real Estate Tax Questions	215-686-6442
Technical Staff (for Tax Credits & Questions about Regulations)	215-686-6434
Refunds	215-686-6574
Audits & Compliance	215-686-6413
Large print bills, Braille bills, audio cassettes, & interpreter services	215-686-2689
ACH Credit or Debit/E-Gov Services	215-686-6582
City of Philadelphia Information & Service Requests	311

Customer Service Centers – Open 8:30 – 5:00 Monday-Friday

Municipal Services Building

1401 John F. Kennedy Blvd.
Public Service Concourse
Philadelphia, Pa 19102

North Philadelphia

Hope Plaza, 2761 N. 22nd St.
Philadelphia, Pa 19132

Northeast Philadelphia

9239 (rear) Roosevelt Blvd.
Philadelphia, Pa 19114

PAYMENT OPTIONS

The City of Philadelphia offers several payment options* to pay City taxes and fees.

- ❖ **Cash** at Customer Service Centers
- ❖ **Check or Money Order** by Mail or at Customer Service Centers
- ❖ **Credit Card** online, by phone (877-309-3701), and at kiosks in the Municipal Services Building Concourse (a 2.49% convenience fee will be added to credit and debit card transactions).
- ❖ **Automated Clearing House Debit or Credit** (requires enrollment, email egovservice@phila.gov).

*Not all payment options are available for all tax types.

PAYMENT PLANS & AGREEMENTS

If you are having difficulty paying your taxes and/or your water bill, please contact the Department of Revenue. We will work with you to arrange a payment agreement. If you become delinquent, you will be subject to interest and penalty charges, as well as possible legal action and fines.

The Department of Revenue is committed to ensuring that all businesses and residents pay their fair share of Philadelphia taxes. If you are delinquent in your taxes please contact the Department of Revenue to resolve your outstanding tax issue. Failure to pay your taxes on time may result in interest and penalty, and possible legal action. To resolve a delinquency, the Department of Revenue normally requires a down payment of 25% with the balance to be paid in 12 equal monthly installments. The Department does have a special payment plan available for Real Estate Taxes.

APPEALS & REFUNDS

As a taxpayer, you have the right to appeal a tax assessment or any interest and penalty charges added to your account. Appeals are filed with the Department of Revenue or require the filing of a petition with the Tax Review Board. Appeals must be filed within 60 days of the date of the assessment.

You may be entitled to a refund if you have made an overpayment, a duplicate payment, or an error in calculation. To obtain a refund you must file a Refund Petition and provide the documentation requested on the form. Refund petitions can be downloaded from the Department of Revenue website.