

**CITY OF PHILADELPHIA**  
**DEPARTMENT OF REVENUE AND LAW DEPARTMENT**  
**GENERAL REGULATIONS RELATING TO TAXES AND OTHER REVENUES**

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In light of the continued impact of COVID-19, Regulation Section 404 is amended  
as set forth below:

**ARTICLE IV**  
**INTEREST AND PENALTY**

Section 404. Waiver of Interest and Penalties Due to Emergency

In light of the current state of emergency, the Solicitor and Revenue Commissioner jointly adopt the following schedule of abatement for interest and penalty:

- (1) Interest and Penalty shall be abated on Business Income and Receipts Tax, Net Profits Tax, Earnings Tax and School Income Tax for Tax Year 2020 paid no later than May 17, 2021. No late filing or other penalty shall be imposed with respect to the returns for those taxes so long as they are filed no later than May 17.

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Solicitor Diana P. Cortes

Date: \_\_\_\_\_

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Commissioner Frank Breslin  
Chief Revenue Collections Officer

Date: \_\_\_\_\_