

March 22, 2021

**Emergency regulation: Taxpayers have until May 17, 2021, to file and pay Business Income and Receipts Tax, Net Profits Tax, Earnings Tax and School Income Tax, without interest or penalties.**

The due date to pay Real Estate Tax remains March 31, 2021.

The Philadelphia Department of Revenue and the Law Department have amended Regulation Section 404, Article IV. The amendment abates interest and penalties on Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT), Earnings Tax, and School Income Tax (SIT) for Tax Year 2020 paid no later than May 17, 2021.

Revenue adopted this emergency regulation to honor the extension of the federal and Commonwealth of PA income tax filing due dates for individuals from April 15 to May 17, 2021.

Taxpayers who used Modernized e-Filing (MeF) to schedule a Philadelphia tax payment on April 15, 2021 will have the opportunity to reschedule their payment. The Department of Revenue will contact those taxpayers, or their tax preparers, with payment-rescheduling instructions.