



# City of Philadelphia

## MAYOR'S OFFICE OF COMMUNICATIONS

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**Thursday, September 22, 2011**

**FOR IMMEDIATE RELEASE**

### **DEPARTMENT OF REVENUE EXTENDS FILING DEADLINES**

*Various City and School District taxes and taxpayers impacted by Hurricane Irene and Tropical Storm Lee are eligible for extensions.*

**Philadelphia, September 22, 2011** – The City of Philadelphia and the Department of Revenue announces the extension of filing deadlines for individuals and businesses on certain City taxes following President Obama's declaration of various counties, including Philadelphia, as Federal Disaster Areas. The declaration permits the IRS to postpone certain deadlines for taxpayers who reside in or have a business in the disaster area.

"I applaud President Obama for his continued attention to the recovery effort," said Mayor Michael A. Nutter. "I have asked Revenue Commissioner Keith Richardson to do everything possible to ensure that individuals and businesses who have been affected by the recent, intense weather are given extra time to meet their city tax obligations."

Internal Revenue Service issued news releases ([PA-34-2011](#), [PA-33-2011](#) and [NJ-2011-42](#)) outlining the rules that extended federal income tax deadlines to Oct. 31. This includes corporations and other businesses that previously obtained an extension until Sept. 15 to file their 2010 returns, and individuals and businesses that received a similar extension until Oct. 17.

The Internal Revenue Service also announced ([IR-2011-88](#)) that it is granting taxpayers whose preparers were affected by Hurricane Irene until Sept. 22 to file returns normally due Sept. 15. The taxpayer's preparer must be located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene, even if the preparer is located outside of the federally declared disaster areas. This relief is available to taxpayers regardless of their location. This relief does not apply to any tax payment requirements.

The Philadelphia Department of Revenue follows the federal guidelines provided in the above Internal Revenue Service announcements and extends to taxpayers who reside or have a business in any one of the counties impacted by Hurricane Irene and Tropical Storm Lee. Such taxpayers now have until October 31, 2011 to file their tax returns which have either an original or extended due date occurring on or after August 26, 2011 and on or before October 31, 2011.



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The extended due date permits individuals and businesses that received a filing extension until October 17, 2011 to have until October 31, 2011 to file their returns. Taxpayers that have previously obtained a filing extension to September 15, 2011 are also covered by this relief and have until October 31, 2011 to file their returns.

If you are an affected taxpayer and the due date for filing your return and for paying your tax is postponed due to this announcement, you are eligible for an interest and penalty abatement on underpaid tax that would otherwise accrue for the period of the postponement.

Taxpayers whose preparers were affected by Hurricane Irene have until September 22, 2011 to file returns normally due September 15, 2011. The taxpayer's preparer must be located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene, even if the preparer is located outside of the federally declared disaster areas. This relief is available to taxpayers regardless of their location and does not apply to any tax payment requirements.

The various City and School District taxes are affected by this announcement in the following manner:

1. Taxpayers that have either an original due date, or have previously obtained a filing extension, to file their federal income tax returns on or after August 26, 2011 through October 31, 2011, have now until October 31, 2011 to file their **Tax Year 2010 Business Privilege Tax returns, Net Profit Tax returns and/or School Income Tax returns**.
2. Taxpayers subject to the Philadelphia **Amusement, Hotel, Outdoor Advertising, Parking, and/or Vehicle Rental** taxes now have until October 31, 2011 to file and pay their taxes for August, 2011 and September, 2011 normally due on September 15, 2011 and October 17, 2011 respectively.
3. Taxpayers subject to the Philadelphia **School District Liquor Tax** now have until October 31, 2011 to file and pay the tax for August, 2011 and September, 2011 normally due on September 26, 2011 and October 25, 2011 respectively.
4. Taxpayers subject to the Philadelphia **School District Use and Occupancy Tax** now have until October 31, 2011 to file and pay their September, 2011 and October 2011 U & O Tax normally due September 26 and October 25, 2011 respectively.
5. Taxpayers subject to the **Philadelphia Wage Tax** now have until October 31, 2011 to file and pay only for the following periods:  
Weekly Wage Tax filers: Only for Wage Tax Periods 34 through 42  
Semi-Monthly Wage Tax filers: Only for Wage Tax Periods 69 through 72  
Monthly Wage Tax filers: Only for Wage Tax Periods 86 and 87  
Quarterly Wage Tax filers are not affected by this extension as the Wage Tax for the third-quarter is due October 31, 2011. This is also true for Earning Tax filers as the Earning Tax is filed quarterly and the third-quarter is due October 31, 2011.

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