

April 14, 2020 (REVISED)

Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) filing and payment extensions policy update

To offer relief to business owners during the COVID-19 coronavirus emergency, the City of Philadelphia is honoring the IRS's July 15, 2020 extensions for the Business Income & Receipts Tax (BIRT) and Net Profits Tax (NPT).

As the City of Philadelphia navigates the fast-moving COVID-19 coronavirus pandemic, its top priority is the health and safety of residents. The Philadelphia Department of Revenue recognizes that the current safety precautions are impacting the overall economy, and local businesses particularly.

In response to this situation, the Department is honoring the U.S. federal government extensions granted to businesses for filing and payments until July 15, 2020 for the BIRT and NPT. This extension policy:

- Includes estimated payments,
- Requires NO additional action from businesses, and
- Extends the filing and payment of BIRT and NPT to July 15, 2020 to all taxpayers, whether or not the taxpayer qualifies for the federal relief, such as fiscal year filers and partnerships.

Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.

We encourage taxpayers who can file and pay on-time to do so. This helps ensure continuity of crucial city and School District services. For information about other City of Philadelphia measures to help small businesses, please visit: www.phila.gov/covid-19-business-relief.