

Interest and Penalty

This chart reflects I&P for all taxes except Real Estate. Please contact the Real Estate Tax Department at 215 686-6442 or revenue@phila.gov for additional interest and penalty rates.

Failure to pay by the due date will result in the imposition of interest and penalty. The tax remaining unpaid after the due date is subject to *interest at the rate of 1% per month* or fraction of each month until paid. The unpaid tax is also subject to penalty at rates that increase incrementally in accordance with the following table:

Elapsed Time after Due Date	Rate of Penalty
1st through 3rd month	1% per month or fraction thereof
4th through 6th month	2% per month or fraction thereof
7th through 9th month	3% per month or fraction thereof
10th through 12th month	4% per month or fraction thereof

Total penalty after 12 months is 30%. Thereafter, penalty is charged at the rate of 1 ¼% per month or fraction thereof.

Payments made after the due date that *do not* include applicable interest and penalty will be automatically pro-rated between principal, interest and penalty.

You have the right to appeal any interest and penalty charges. Click [here](#) to download the Petition for Waiver of Interest and Penalty under \$10,000.