

## RESOLUTION 2020-45

A RESOLUTION OF RADNOR TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA, TEMPORARILY EXTENDING THE DEADLINE FOR FILING AND PAYMENT OF THE RADNOR TOWNSHIP BUSINESS PRIVILEGE AND MERCANTILE TAX RETURNS FROM MAY 15, 2020 TO JULY 15, 2020 CONSISTENT WITH THE EXTENSION PROVIDED BY THE UNITED STATES GOVERNMENT AND INTERNAL REVENUE SERVICE IN RESPONSE TO THE STATE OF EMERGENCY CURRENTLY IN EFFECT

*WHEREAS*, there currently exists a state of emergency occasioned by the proliferation of the COVID-19 virus;

*WHEREAS*, many businesses are not currently operating or operating under significant limited conditions as a result of the state of emergency;

*WHEREAS*, in response to the state of emergency, the Internal Revenue Service, on March 17, 2020, announced an extension of payment to July 15, 2020 for all taxpayers owing less One Million Dollars in taxes and on March 20, 2020 announced an extension for the filing of tax returns;

*WHEREAS*, the Radnor Township Code, specifically Section 260, Articles II and III, require that all businesses file and pay the local business privilege and/or mercantile taxes by May 15 of each year;

*WHEREAS*, the Township of Radnor recognizes the hardship currently placed on many of its businesses by the current state of emergency;

*NOW, THEREFORE*, it is hereby *RESOLVED* by the Radnor Township Board of Commissioners that temporary deadlines for the filing and payment of the Final 2019/Estimated 2020 Business Tax Returns be established as follows:

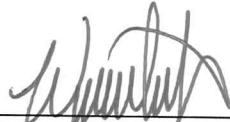
1. The filing and payment deadline for Final 2019/Estimated 2020 Business Privilege and Mercantile Tax Returns are to be consistent with the temporary filing and payment deadlines established by the Internal Revenue Service of July 15, 2020.
2. Any payment made for the Final 2019/Estimated 2020 Business Privilege and Mercantile Tax Returns consistent with the newly established Internal Revenue Service deadline of July 15, 2020 will not accrue penalty and interest. Taxpayers shall be liable for penalty and interest for incorrect returns consistent with past practices of the Township.
3. The extended payment deadline will not apply to delinquent filings or taxes for years prior to 2019 or to Local Services Tax or Amusement Tax or Township fees.

4. The Township may adjust its filing and payment deadlines without further resolution should the Internal Revenue Service make further adjustments, consistent with past practices. Such adjustments by the Township will be posted on the Finance Department section of the Township website.

**SO RESOLVED**, this 25<sup>th</sup> day of March, A.D., 2020

RADNOR TOWNSHIP

By:   
Name: Jack Larkin  
Title: President

ATTEST:   
Name: William M. White  
Title: Acting Township Manager / Secretary