

2022 TAX RETURN SPECIFICATIONS



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

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City of Philadelphia Department of Revenue

Design Specifications, Samples and Instructions

The following guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax returns. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner. Please know that not complying to these guidelines will cause a delay in the processing of taxpayer forms filed. Schedules retained by the taxpayer, instructions and the Change Form are included for your convenience.

For information regarding **Tax Regulations**: Visit our website at www.phila.gov/revenue.

For all other questions, concerns or general information call **Taxpayer Services at 215-686-6600**.

Each page is measured 85 characters across (X), 66 characters down (Y) using the NACTP 10 x 6 grid.

Each page has a **Registration Mark** in each of the four corners. Each mark is a rectangle that measures **0.2 x 0.167 of an inch**.

Printing Forms: Software must inform taxpayer to send the originally printed form and not a photocopy for processing. Printed forms from software should require the taxpayer to select the following printing choices before the printing option can be chosen: **"Actual Size" must be selected. "Print on Both Sides" must be unchecked.**

Page Size: Reproduced or substitute forms must be printed on 8 1/2" x 11" paper.

Font Size: The preferred font and size to use for all entries of variable data is OCR A II or Extended 12 pt.

Form Numbers: Form numbers shall be printed using 3 of 9 barcode (Code 39).

Two-Sided Forms: Reproduced or substitute forms may be printed on one side or both sides of the paper.

Rounding and Number formatting: All amounts should be numeric only and right justified. If the field is zero, leave blank. All amounts filled in on these forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar). In dollar amount entries do not include a dollar symbol, a cent symbol or any commas. **Do not use parentheses, brackets, the minus sign or the word "loss" for negative numbers.** Where appropriate, lines indicating a negative number will have an "X" placed at the beginning of that line.

For questions or concerns about paper submissions or any part of the 2022 tax season testing process, please send them to us at TaxFormTesting@phila.gov.

Changes for 2022 Tax Season & Testing

1. Electronic and Mail-in submissions **will be accepted this year**. Electronic submissions are **preferred** due to ease of tracking delivery & receipt of submissions. Mail-in submissions ONLY should be sent to the address below:

For Electronic Submissions, please use: TaxFormTesting@phila.gov	Forms Processing Unit (Tevan Jackson) City of Philadelphia Department of Revenue Municipal Services Building – Concourse Level 1401 John F. Kennedy Blvd. Philadelphia, PA 19102
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2. Unique Taxpayer ID's, EIN's and SSN's will be provided for testing, along with specific values to for each tax type. ***If you have not participated in testing for the 2021 tax season (or prior) you will need to request unique testing data***
3. Testing process has been cut down to **one phase**, testing calculations using values prepared in preassigned test packets. However, if the positioning of data causes submissions to fail additional testing will be **required**. In that case, additional submissions **must be mailed-in** to the address above.
4. Test Submission Deadline: **February 28th, 2023**
 - If you have not sent in your submissions by this date, but you have been assigned your unique testing data the deadline will be extended by 2-weeks.
5. Taxpayer Name & Address will no longer be captured in one segmented field and instead have been separated into individual fields on all tax returns.
6. Entity classifications have been added to all tax returns to aid with registration of taxpayer.
 - Depending on the designated entity, a Business Name may be **required**.
7. The 7-digit Account Number has been changed to a 10-digit Philadelphia Tax Identification Number. This number is **right-aligned and zero-filled** when converting the legacy 7-digit taxpayer account number.
8. The 10-digit Philadelphia Tax Identification Number (PHTIN) will be included in all **payment coupons** for the following:
 - Earnings, SIT, NPT & BIRT
 - This change is **retroactive** to all prior year payment coupons.

Important Information for Filing Business Income and Receipts Tax

If all business is conducted and/or located within Philadelphia, only the *BIRT-EZ Pages 1 and 2* should be completed, printed and filed.

If business is conducted and/or located both in and out of Philadelphia, the *BIRT Page 1 and the appropriate combination of Schedules A through E* should be completed, printed and filed. Tax practitioners should be able to print Page 1 and all completed schedules without restrictions.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Income & Receipts Tax return filed. Only Schedule A (Form 24715) or Schedule B (Form 24415) should be completed, printed and filed.

Schedule C-1 - Computation of apportionment factors to be applied to apportionable net income. You must complete Schedule C-1 if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed. Schedule C should not be completed or filed if the BIRT-EZ return is used.

If Line 12 of Schedule C-1 of the Business Income and Receipts Tax Regular return is equal to 100%, the BIRT-EZ return must be used instead. Schedule C-1 should not be completed or filed if the BIRT-EZ return is used.

Payment of Tax Due

Payments can be made at www.tax-services.phila.gov. If paying by check, Taxpayers must include a coupon for proper credit and timely processing.

Electronic payments can be made by credit card or e-check at www.tax-services.phila.gov. A user fee of 2.25% is added when paying by credit card, and \$3.95 when paying by debit card. **E-CHECK IS FREE.**

ACH Credits are accepted for payment of tax. For more information or to enroll in this program go to <https://phila.gov/revenue/eft-ach> or email ACHcredit@phila.gov.

Returned Checks - If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine and must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the coupon (start position X=14, Y=60). Examples of coupons for each tax type are provided in this package.

Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit.

Taxpayers and practitioners seeking a technical tax consultation with the Technical Staff must submit their questions via e-mail to revenueadvisors@phila.gov. Inquiries regarding tax notices, tax bills, and tax account information maintenance/changes should be made to the Taxpayer Services Area of the Department. Taxpayer Services phone number is 215.686.6600. Their e-mail address is revenue@phila.gov. Basic tax questions (e.g. an explanation of or the calculation of Business Privilege Tax taxable gross receipts and apportioned/taxable net income, taxable Net Profits, taxable Philadelphia Wages, filing Wage and Business Tax Refund petitions, etc.) can be emailed to the Audit Division at revenueaudit@phila.gov. The Audit Division telephone number is 215.686.6500. Please research the Department's website at www.phila.gov/revenue and the *Technical Rulings / Tax Regulations* link before e-mailing your question.

Revised December 14, 2021



CITY OF PHILADELPHIA DEPARTMENT OF REVENUE

Scan Line Specifications for Vendor Reproduced Payment Coupons

Certain guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax coupons. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner.

As part of the Revenue Department's modernization project, the department is adding 2-D barcodes to our payment coupons. The barcodes will allow for faster and more accurate processing of payments. Effective with the 2018 tax year payments, all coupons must contain a 2-D barcode **and** a 68-character scanline.

The following are guidelines for substitute and reproduced tax payment coupons. Following these guidelines will help speed the approval process and processing of taxpayer payments. It is recommended that submission be made using .pdf files as e-mail attachments.

Each page is measured 85 characters across (X), 66 characters down (Y) using the NACTP 10 x 6 grid.

Each coupon must have registration targets in each of the four corners. The marks measure 3/16 of an inch square. The marks should be placed 1/4 inch from the top and sides and 1/2 inch from the bottom of each printed coupon.

The scan lines of reproduced payment coupons will be a 2-D barcode in PDF417 format. The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine. Stretching or scaling the barcode changes its integrity and reduces the readability of the barcode; it should not be done.

If a software developer does not support 2-D barcodes, the area reserved for the barcode should be left blank and the scan line must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the paper (start position X=9, Y=60; ending position X=77, Y=60). The scan line layout and examples of coupons for each tax type are provided in this package.

Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit and/or barcode.

Revenue for Schools and Services

Revised 02-25-2022

2D Barcode Details

1. Required Type of 2D Barcode:
 - a. PDF417.
2. Encoded contents of 2D Barcode:
 - a. 3-digit form ID (unique to each coupon type) concatenated with the payment coupon scanline. Form ID's are listed below.
3. Position of 2D Barcode:
 - a. Upper left corner should begin at 0.9 inches from the left of the coupon, and 8.85 inches from the top of the coupon.

Tax Type	Abbreviation	Form ID
Earnings	ERN	201
Business Income and Receipts Tax	BIR	202
Net Profits Tax	NPT	203
Amusement	AMU	205
Parking	PRK	206
Valet Parking Tax	VPT	207
Vehicle Rental Tax	VRT	208
Outdoor Advertising Tax	OAT	209
School Income Tax	SIT	210
Hotel	HOT	211
Current Real Estate Tax	REA	213
Delinquent Real Estate Tax	REA	214

Revised 01-03-2023

Check Digit Calculation

The scan-line is 68 positions, all numeric, with the Check-Digit in position 68. To calculate the Check-Digit, do the following:

1. For each position 1 through 67, assign a numeric value to the position based on the contents of the position **and** whether the position itself is even or odd.
2. Add the assigned value for each position into a total.
3. Compute the Check-Digit total as 700 minus the final total.
4. Accept the unit digit of the Check-Digit total as the Check-Digit

Assigning the numeric value to even positions

1. For even positions 2, 4, 6, ..., 66 accept the value of the position as the assigned numeric value.
 - a. For a value of 0, the assigned numeric value is 0
 - b. For a value of 1, the assigned numeric value is 1
 - c. For a value of 2, the assigned numeric value is 2
 - d. For a value of 3, the assigned numeric value is 3
 - e. For a value of 4, the assigned numeric value is 4
 - f. For a value of 5, the assigned numeric value is 5
 - g. For a value of 6, the assigned numeric value is 6
 - h. For a value of 7, the assigned numeric value is 7
 - i. For a value of 8, the assigned numeric value is 8
 - j. For a value of 9, the assigned numeric value is 9

Assigning the numeric value to odd positions

1. For odd positions 1, 3, 5, ..., 67 compute the assigned numeric value as follows:
 - a. Multiply the value of the position by 2
 - b. Where the resulting value is greater than 9, add 1 to the unit value.
 - i. For a value of 0; The assigned numeric value is 0.
 - ii. For a value of 1; The assigned numeric value is 2.
 - iii. For a value of 2; The assigned numeric value is 4.
 - iv. For a value of 3; The assigned numeric value is 6.
 - v. For a value of 4; The assigned numeric value is 8.
 - vi. For a value of 5; The assigned numeric value is 1.
 - vii. For a value of 6. The assigned numeric value is 3.
 - viii. For a value of 7; The assigned numeric value is 5.
 - ix. For a value of 8; The assigned numeric value is 7.
 - x. For a value of 9; The assigned numeric value is 9.

Example

For the following 68 position Scan-Line, where the Check-Digit in position 68 has not yet been assigned:

333010415140000000134849900000000000000007777681140000000000000

1. The total of all assigned numeric values for positions 1 to 67 is 122.
2. The Check-digit total is 700 minus 122 = 578.
3. The Check-Digit is the unit value of 578, or **8**.

With the assigned Check-Digit, the final scan-line will appear as follows:

33301041514000000013484990000000000000000777768114000000000000**8**

Section 4

SCHOOL INCOME TAX

If the preprinted information listed on your tax return is incorrect, use this form to make the necessary corrections. For example, if your spouse is deceased and you filed jointly with your spouse, use the Change Form to indicate your name and Social Security number.

Currently Registered Taxpayer Name and Address _____

Corrected Taxpayer Name and Address _____

Social Security Number
[][][] - [][] - [][][][]

Corrected Social Security Number
[][][] - [][] - [][][][]

Spouse's Social Security Number
[][][] - [][] - [][][][]

Corrected Spouse's Social Security Number
[][][] - [][] - [][][][]

Reason for Cancellation Moved out of Philadelphia
 Deceased. Enter date of death _____

Spouse Filing Separately
 No taxable Income

Cancellation Date
[][] - [][] - [][][][]

Section 5

EMPLOYEE EARNINGS TAX

Currently Registered Taxpayer Name and Address _____

Corrected Taxpayer Name and Address _____

Social Security Number
[][][] - [][] - [][][][]

Corrected Social Security Number
[][][] - [][] - [][][][]

Reason for Cancellation Moved out of Philadelphia
 Deceased

Employer now withholding tax
 No longer employed

Cancellation Date
[][] - [][] - [][][][]

Section 6

State the reason for submitting this change form:

Contact information must be completed for all change requests.

Form Completed By (print name): _____

Date _____

Signature: _____

Telephone # _____

E-mail Address _____

Fax # _____

ANNUAL RECONCILIATION OF EMPLOYEE EARNINGS TAX INSTRUCTIONS

Residents of Philadelphia who received compensation and wage tax **was not** deducted on gross compensation and Nonresidents who have received compensation for services performed in Philadelphia and wage tax **was not** deducted on that compensation must file this return. **Gross compensation** includes wages, commissions, tips, bonuses, severance pay, sick and/or vacation pay, non-cash compensation, and military reserve pay excluding active duty. **Employee Pension plan contributions (such as 401k contributions) are subject to wage tax and are not deductible from gross compensation.**

Eligibility for Reduced Rate and PA 40 Schedule SP – To receive a decreased Resident or Nonresident Rate, you must file Schedule SP with the state and be approved. Generally, to be eligible under Schedule SP, you must meet the following income requirements based on your marital and federal filing status, number of dependents and income. Include SP Schedule with filing.

SCHEDULE SP ELIGIBILITY INCOME TABLE		
Number of Dependent Children	Unmarried, Separated and Deceased	Married (Even if filing separately)
0	\$8,750	\$15,250
1	\$18,250	\$24,750
2	\$27,750	\$34,250
3	\$37,250	\$43,750
4	\$46,750	\$53,250
5	\$56,250	\$62,750
6	\$65,750	\$72,250
7	\$75,250	\$81,750
8	\$84,750	\$91,250
9	\$94,250	\$100,750

The Annual Reconciliation of Employee Earnings Tax for 2022 is due on or before **April 18, 2023. Failure to file and pay by this date will result in the imposition of interest and penalty.** Go to Philadelphia Tax Center www.tax-services.phila.gov to file return and upload the required W2 and PA Schedule SP (if applicable) or sign the return, enclose W-2 forms, PA Schedule SP (if applicable) and mail to: Philadelphia Department of Revenue, P.O. Box 1648, Philadelphia, PA 19105-1648. **Do not staple the tax return. Do not submit photocopies of the return.**

Payments can be made on-line at www.tax-services.phila.gov or if paying by check: If the tax due on Line 20 of the return is \$1 or more, make a check payable to "City of Philadelphia". Include the last 4 digits of your Social Security Number on your check or money order. If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

ACH Credits are accepted for payment of tax. For more information or to enroll in this program go to <https://phila.gov/revenue/eft-ach> or email ACHcredit@phila.gov.

If wage tax was over withheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition Found on-line at Philadelphia Tax Center, www.tax-services.phila.gov.

IF LINE 17 OF THE RETURN IS GREATER THAN LINE 16 (100% EMPLOYER WITHHELD), DO NOT FILE THIS RETURN. COMPLETE A CHANGE FORM TO CANCEL YOUR ACCOUNT.

Do not staple the tax return. Do not submit photocopies of this return. Complete and submit a Change Form to report a mailing address change or to cancel your account at www.phila.gov/revenue/tax-change.

If you have questions about this return call 215-686-6600 or send an e-mail to revenue@phila.gov. Additional tax returns, instructions, refund petitions and the Change Form can be downloaded at www.phila.gov/revenue and require Adobe Acrobat Reader.

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

For current interest rates, see the Department of Revenue's website at www.tax-services.phila.gov.

**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT INSTRUCTIONS**

If Wage tax was over withheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

Allocated Compensation: A **nonresident of Philadelphia** receiving compensation for services performed both in and out of Philadelphia may allocate that compensation by completing Page 2 of the Annual Reconciliation of Earnings Tax Return.

You must enclose copies of your W-2 forms containing Federal, Medicare, State and Local Wages. If you worked a partial year in Philadelphia, fill in the beginning and ending dates. Page 2, Line 2A should only reflect the number of days/hours employed.

Line 2B - Non-workdays/Hours: During a period of sickness or disability, if you receive your regular salary, the salary is considered to be taxable compensation. If you receive worker's compensation or a plan in lieu of worker's compensation where the amount received is less than your regular salary, the compensation **is not** subject to Philadelphia Wage Tax. **Non-workdays include Saturday, Sunday, vacation, holidays, leave, sick days, and any day you do not actually work. Include 104 days for Saturday and Sunday if you work a 5-day week.**

Line 2C: If computing overtime, fill in hours **and** include overtime hours in Line 2A.

Line 2G/4E - Expenses: Entries on Lines 2G and 4E must be supported by Federal Form 2106. If unreimbursed employee expenses are claimed on Federal Schedule A, you must also include Schedule A. Photocopies are acceptable. Expenses are deductible if the total expenses are reduced by any amounts reimbursed by your employer and they are ordinary, necessary and reasonable.

Examples of expenses which are not deductible are: transportation to and from work, certain educational expenses, dues, subscriptions, and pension plan contributions. You must be a **Statutory Employee** as indicated on your W-2 form to claim Federal Schedule C expenses. Otherwise, you must obtain a Philadelphia Business Tax Account Number and file Business Income & Receipts/Net Profits Tax returns. If you are not a Statutory Employee and you want to claim Federal Schedule C expenses, do not file the Earnings Tax Reconciliation return. To obtain a Business Tax Account Number application, refer to the contact information on Instruction Sheet A.

Philadelphia residents reporting 100% of their wages should use the total non-reimbursed expense amounts from Line 2(G)(i) and 4(E)(i) and skip Lines 2(G)(ii), 2(G)(iii), 4(G)(ii), and 4(G)(iii).

Line 5 - Total Non-taxable Gross Compensation: Enter the total of Line 5 on Page 1, Line 2.

Line 6 - Taxable Gross Compensation: Residents enter Column A on Page 1, Line 4 or Line 5 if eligible for Income-based rate; Column B on Page 1, Line 7 or Line 8 if eligible for Income-based rate. Nonresidents enter Column A on Page 1, Line 10 or Line 11 if eligible for Income-based rate; Column B on Page 1, Line 13 or Line 14 if eligible for Income-based rate.

Wage Taxes Paid or Payable to Other Jurisdictions Within Pennsylvania

Residents of Philadelphia are required to pay Philadelphia Wage Tax on all salaries, wages and compensation regardless of where that compensation was earned. Philadelphia residents employed in other localities in Pennsylvania should instruct their employers **not** to withhold other local income taxes from their compensation.

Nonresidents of Philadelphia residing in Pennsylvania and employed within the City of Philadelphia must pay the Philadelphia Wage tax on all compensation earned in Philadelphia. Nonresident compensation not subject to Philadelphia Wage Tax (due to services rendered outside of Philadelphia) may be subject to taxation in the employee's home jurisdiction.

Wage Taxes Paid or Payable to Other Jurisdictions Outside Of Pennsylvania

Residents of Philadelphia whose wages are subject to the taxes of local jurisdictions outside of Pennsylvania, can take a credit against the Earnings Tax due on line 17 of page 1 of the Earnings Tax Return. Include a copy of the W-2 showing the tax paid to the other jurisdiction.

Reciprocal Agreements

(Employment in/or Residents of States other than Pennsylvania)

The City of Philadelphia is not a party to any reciprocal tax agreements with any other state or political subdivision thereof.

Nonresidents of Pennsylvania cannot claim a tax credit against Philadelphia Wage Tax for income taxes paid to any other state or political subdivision. Residents of Philadelphia employed outside of Pennsylvania may be required to file and pay a local income tax in that jurisdiction in addition to Philadelphia Wage Tax.

2022 Annual Reconciliation of Employee Earnings Tax			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	30122		
Classification Barcode	n/a	56/64	77/64
Registration Point (Top, Left)	n/a	5/4	6/4
Registration Point (Top, Right)	n/a	80/5	81/5
Registration Point (Bottom, Left)	n/a	6/63	7/63
Registration Point (Bottom, Right)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	59/4	68/4
EIN	9	60/6	68/6
SSN	9	60/8	68/8
First Name	50	8/11	24/11
Middle Initial	1	26/11	n/a
Last Name	255*	28/11	51/11
Email Address	255*	53/11	78/11
Street Address	255*	8/13	40/13
Apartment/Suite #	30*	42/13	49/13
City	100*	51/13	64/13
State	2	66/13	67/13
Zip/Postal Code	10	69/13	78/13
Address Change Check Box	1	27/15	n/a
Amended Return Check Box	1	38/15	n/a
Final Return Check Box	1	50/15	n/a
Termination Date	10	60/15	69/15
Line 1	12	61/19	72/19
Line 2	12	61/20	72/20
Line 3	12	61/21	72/21
Line 4	12	61/23	72/23
Line 5	12	61/24	72/24
Line 6	12	61/26	72/26
Line 7	12	61/27	72/27
Line 8	12	61/29	72/29
Line 9	12	61/30	72/30
Line 10	12	61/32	72/32
Line 11	12	61/33	72/33
Line 12	12	61/35	72/35
Line 13	12	61/36	72/36
Line 14	12	61/38	72/38
Line 15	12	61/39	72/39
Line 16	12	61/41	72/41
Line 17	12	61/43	72/43
Line 18	12	61/45	72/45
Line 19	12	61/47	72/47
Line 20	12	61/49	72/49
Line 21a	12	61/51	72/51
Line 21b	12	61/53	72/53

**ANNUAL RECONCILIATION OF
2022 EMPLOYEE EARNINGS TAX**
CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

9999999999
9999999999
9999999999

DO NOT FILE THIS RETURN if tax was 100% withheld on all compensation by your employer. If tax was overwithheld by your employer, file the Employee Wage Tax Refund Petition available at www.phila.gov/revenue in the forms & documents section.

CUSTOMERFIRSTNAME M CUSTOMERLASTNAME..... CUSTOMEREMAILADDRESS.....
CUSTOMERSTREETADDRESS..... SUITE#.. CUSTOMERCITY.. PA 00000-0000

Check Box If Applies: Address Change Amended Return? Final Return: (add Cease Date) MM DD YYYY

IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCOME-BASED TAXATION AND CANNOT USE LINES 5, 8, 11, OR 14.

- | | | |
|---|------|----------------|
| 1. Gross Compensation received in 2022. Enclose 2022 W-2 form(s)..... | 1. | 99999999999999 |
| 2. Non-taxable gross compensation from Page 2, Line 5..... | 2. | 99999999999999 |
| 3. Gross taxable compensation (Line 1 minus Line 2)..... | 3. | 99999999999999 |
| 4. Taxable Gross Compensation received by a resident of Philadelphia
January 1, 2022 to June 30, 2022..... | 4. | 99999999999999 |
| 5. Taxable Gross Compensation, eligible for Income-based Rate, received by
a resident of Philadelphia January 1, 2022 to June 30, 2022..... | 5. | 99999999999999 |
| 6. Tax Due (Line 4 times .038398 OR Line 5 times .01500 if claiming Income-based rate)..... | 6. | 99999999999999 |
| 7. Taxable Gross Compensation received by a resident of Philadelphia
July 1, 2022 to December 31, 2022..... | 7. | 99999999999999 |
| 8. Taxable Gross Compensation, eligible for Income-based Rate,
received by a resident of Philadelphia July 1, 2022 to December 31, 2022..... | 8. | 99999999999999 |
| 9. Tax Due (Line 7 times .037900 OR Line 8 times .01500 if claiming Income-based rate)..... | 9. | 99999999999999 |
| 10. Taxable Gross Compensation received by a nonresident of Philadelphia
January 1, 2022 to June 30, 2022..... | 10. | 99999999999999 |
| 11. Taxable Gross Compensation, eligible for Income-based Rate,
received by a nonresident of Philadelphia January 1, 2022 to June 30, 2022..... | 11. | 99999999999999 |
| 12. Tax Due (Line 10 times .034481 OR Line 11 times .01500 if claiming Income-based rate)..... | 12. | 99999999999999 |
| 13. Taxable Gross Compensation received by a nonresident of Philadelphia
July 1, 2022 to December 31, 2022..... | 13. | 99999999999999 |
| 14. Taxable Gross Compensation, eligible for Income-based Rate,
received by a nonresident of Philadelphia July 1, 2022 to December 31, 2022..... | 14. | 99999999999999 |
| 15. Tax Due (Line 13 times .034400 OR Line 14 times .01500 if claiming Income-based rate)..... | 15. | 99999999999999 |
| 16. Total amount of Tax Due (Add Lines 6, 9, 12 and 15)..... | 16. | 99999999999999 |
| 17. Philadelphia Wage Tax withheld by employer or credit for taxes paid to local jurisdictions
outside of PA. Attach W-2. See Instructions
If Line 17 is greater than Line 16 file an Employee Wage Tax Petition for this amount..... | 17. | 99999999999999 |
| 18. Tax balance due. (Line 16 minus Line 17. Cannot be less than zero)..... | 18. | 99999999999999 |
| 19. Tax that you, not your employer, previously paid for 2022. (Not included on W-2 forms)..... | 19. | 99999999999999 |
| 20. TAX DUE If Line 18 is greater than Line 19, enter here and in the Tax Due box
of the Payment Coupon..... | 20. | 99999999999999 |
| 21a. If Line 18 is less than Line 19, enter amount to be:
REFUNDED. Do not file a separate Refund Petition. Enclose W-2 forms..... | 21a. | 99999999999999 |
| 21b. Amount of overpayment to be APPLIED to the 2023 Earnings Tax Return..... | 21b. | 99999999999999 |

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

Vendor ID & Submission Date



**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT**

Residents and non-residents of Philadelphia must complete this report to calculate deductible employee business expenses. Certain non-residents must complete this report to calculate non-taxable compensation. If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

EMPLOYER	EMPLOYEE SOCIAL SECURITY NUMBER	
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____	
	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)	
Read Instruction Sheets A and B before completing this report.	Column A 1/1/2022 to 6/30/2022	Column B 7/1/2022 to 12/31/2022
1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 1. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)	.00	.00
2. Computation of taxable compensation and/or allowable expenses		
A. Number of Days/Hours (Include overtime from Line 2C)	Days/Hours	Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)	Days/Hours	Days/Hours
C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B)	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C	Days/Hours	Days/Hours
E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C)	%	%
F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E)	.00	.00
G. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204. Residents see instructions.	.00	.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i))	.00	.00
H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii))	.00	.00
3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 3. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)	.00	.00
4. Computation of taxable compensation and/or allowable expenses		
A. Total Sales	.00	.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))	.00	.00
C. Percentage of sales outside of Philadelphia. (Divide Line 4B by Line 4A.)	%	%
D. Commissions earned outside of Philadelphia. (Multiply Line 3B by 4C.)	.00	.00
E. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204 Residents see instructions.	.00	.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i))	.00	.00
F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii))	.00	.00
5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F from Columns A and B.) Enter here and on Line 2 of the return.	.00	
6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H PLUS Line 3B minus Line 4F) Residents enter Column A on Page 1, Line 4 or 5; Non-residents enter Column A on Page 1, Line 10 or 11. Residents enter Column B on Page 1, Line 7 or 8; Non-residents enter Column B on Page 1, Line 13 or 14.	.00	.00

Philadelphia Scan Line Data

2022 Earnings Tax Reconciliation Coupon

<u>Field #</u>	<u>Description</u>
1 - 3	Always "333"
4 - 5	Tax Type ID - 02
6 - 11	Period Reference ID - 123122
12 - 19	0 Filled
20 - 29	Philadelphia Tax Identification Number
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

2022 School Income Tax Return General Filing Information

The School District of Philadelphia imposes a tax on different classes of net income. Examples of taxable income are dividends, certain interest, certain rents, and royalties. All residents of Philadelphia who receive these types of income must pay the tax.

Who should file - Only Philadelphia residents with taxable income. Review the instructions on Page 2 for a list of taxable income.

Interest on bank savings accounts, checking accounts and certificates of deposit issued by banks is not taxable.

If you were a resident of Philadelphia for only a portion of 2022, indicate your period of residency in the space provided on the return. Certain taxable income should be pro-rated based on your period of residency. For example, if you owned a stock for the entire year and received a dividend of \$1,000, but moved to Philadelphia on July 1, 2022, only \$500 of the dividend would be taxable. If this was your only taxable dividend, you would enter \$500 on Line 1 of the tax return.

If income was realized on a specific date, your residency on that date will determine its taxability. In the above example, if you had a short-term capital gain (held six months or less) that was realized on June 1, 2022, none of that gain is taxable since you were not a Philadelphia resident on that date. For further information, contact the Technical Staff at revenuetaxadvisors@phila.gov.

Filing status - A married couple may file a combined return. However, losses from one spouse cannot be offset against gains from the other spouse.

Social Security Numbers - This return contains provisions for Social Security numbers to be completed. Disclosure of Social Security numbers is required pursuant to the provisions of Title 19 of the Philadelphia Code and regulations promulgated thereto. Social Security numbers are used to identify taxpayers and to ensure compliance of all City tax laws. Social Security numbers are treated as confidential, except in the course of Department of Revenue official business.

Change Form - If your information has changed go to the Philadelphia Tax Center or use the Change Form to update your account information. The Change Form can be found at www.tax-services.phila.gov. For example, if your spouse is deceased or your address has changed your account needs to be updated. The change form requires your name and Social Security Number be provided.

When to file - This return is due on or before April 18, 2023. **Failure to file and pay by this date will result in the imposition of interest and penalty.**

Internet Filing – File on-line at Philadelphia Tax Center www.tax-services.phila.gov or Sign the paper return and mail to: Philadelphia Department of Revenue, P.O. Box 389, Philadelphia, PA 19105-0389.

Where to File - To file this return online, go to www.tax-services.phila.gov. **After submitting the return you must print the resulting confirmation page for your records.**

Payment of tax – Payments can be made on-line at Philadelphia Tax Center www.tax-services.phila.gov or by check. If the tax due on Line 14 of the School Income Tax return is \$1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than \$1. Internet filers can pay the tax due via debit card, credit card or e-check. A user fee is added of 2.25% when paying by credit card and \$3.95 when paying by debit card. Paying by E-Check is **FREE**.

In Person Payments - Payments can be made in person in the Concourse area of the Municipal Services Building (1401 John F. Kennedy Blvd.), but you may need an appointment first. Visit www.tax-services.phila.gov for our latest COVID-19 guidance.

ACH Credits are accepted for payment of tax. For more information or to enroll in this program go to <https://phila.gov/revenue/eft-ach> or email ACHcredit@phila.gov.

Returned Checks. If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

Termination of School Income Tax filing responsibility - If you no longer have income subject to School Income Tax, go on-line to www.tax-services.phila.gov or use a Change Form to indicate the termination of School Income Tax filing responsibility. If the School Income Tax filing responsibility terminated prior to 2022, mail a Change Form indicating the date of termination but do not complete and mail the 2022 School Income Tax return. Find a Change Form at www.phila.gov/tax-change.

Contact information: Send e-mail to revenue@phila.gov or call **215-686-6600**. Returns and the Change Form can be downloaded from www.phila.gov/revenue in the "Tax Forms & Instructions" section and require Adobe Acrobat Reader.

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

For current interest rates, see the Department of Revenue's website at www.tax-services.phila.gov.

INSTRUCTIONS FOR PREPARING THE SCHOOL INCOME TAX RETURN

Read these instructions carefully to determine if you have income subject to the tax. Income from Federal Schedule "C" business income and W-2 income should not be reported on the School Income Tax return. **Beginning with tax year 2016, proceeds from the Pennsylvania Lottery are now taxable.**

Any net losses on Lines 1 through 8 of the return should be entered as "0". Losses may not be used to offset other types of income.

Print your numbers legibly and boldly within the spaces provided to ensure efficient and accurate processing of your return. Photocopies of this return are not acceptable.

Line 1. All dividends are taxable unless they are a return of capital on a life insurance policy, from common stock of a National Bank, or from United States government obligations. **All other dividends are taxable regardless of the source. You cannot reduce this income by reinvested dividends.**

Line 2. Interest income on the Federal or State tax return may be included. Examples of taxable interest include, but are not limited to: interest income from securities, mortgages, private loans, insurance policies, bank notes, repurchase agreements, Fannie and Ginnie Mae obligations, and other sources.

The following are examples of **non-taxable interest income**:

- A. Direct obligations of the Federal Government
- B. Bonds or debt obligations of Pennsylvania or its political subdivisions
- C. Interest on savings, checking, escrow and money market savings accounts that are deposited in:
 - 1. Private Banks
 - 2. Building and Loan Associations
 - 3. Savings and Loan Associations
 - 4. Credit Unions
 - 5. Savings Banks
 - 6. Bank and Trust Company or Trust Companies

Line 3. The distribution of income from a "Subchapter S" Corporation. For more information see Worksheet "S" on www.tax-services.phila.gov.

Line 4. The pro rata share of any limited partnership income not otherwise subject to Philadelphia Net Profits Tax is taxable. If this is a net loss, enter "0".

Line 5. Income from estates and trusts is taxable only if it is received by or credited to the beneficiary and is the type of income that would normally be subject to this tax. **For example, if the income from a trust consists of interest and dividends, the amount taxable would be determined as in Lines 1 and 2 above.**

Line 6. Net gains and losses are taxable from the sale of tangible and intangible personal property and real property held for six months or less. **Note: This holding period differs from the 12 months or less period used by the Federal Government to identify short term capital gains.** If this is a net gain, enter the gain on Line 6. If this is a net loss, enter "0".

Line 7. Net rental income received from the ownership of real or personal property is taxable unless the income is subject to Philadelphia Business Income & Receipts and/or Net Profits taxes. If this is a net loss, enter "0". For School Income Tax purposes, report the net rental activity from a property which meets all of the following three criteria:

- 1. It is the principal residence of the owner
- 2. It is totally residential
- 3. It consists of 3 rental units or less.

If the activity does not meet these criteria, you must file Business Income & Receipts and/or Net Profits taxes.

Owners of properties with 4 or more rental units must file the Business Income & Receipts and/or Net Profits tax returns. Rental units do not include the unit occupied by the owner. (See BIRT Regulations Section 101 D. 8.)

Line 8. Report the following income: 1) royalty or copyright, 2) an award of punitive damages, 3) the monetary value of any prize or award, 4) income from any annuity under a policy of insurance unless payable from a contract of employment as a part of retirement or pension plan, and 5) net proceeds from gambling (**including Pennsylvania Lottery Cash Prizes**). If this is a net loss, enter "0".

Line 9. Add Lines 1 through 8.

Line 10. You may include all reasonable expenses directly incurred in the production of taxable income if they were paid solely for the production of that income. Examples of allowable expenses are: 1) safe deposit box rentals, 2) margin account interest, and 3) any fee paid in 2022 for the preparation of the School Income Tax return.

Line 11. Subtract Line 10 from Line 9.

Line 12. Gross Tax Due. Multiply Line 11 by 3.79%.

Line 13. Enter here any credits from prior years and/or tax previously paid.

Line 14. TAX DUE. If Line 12 is greater than Line 13, enter the tax due on Line 14 and in the "Tax Due" box of the payment coupon.

Line 15A. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be **REFUNDED**.

OR

Line 15B. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be **APPLIED** to the 2023 School Income Tax.

For more on filing the School Income Tax Return go to bit.ly/sitvideo.

2022 School Income Tax			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	30322		
Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	59/4	68/4
EIN	9	60/6	68/6
SSN	9	60/8	68/8
First Name	50	8/11	24/11
Middle Initial	1	26/11	n/a
Last Name	255*	28/11	51/11
Email Address	255*	53/11	77/11
Street Address	255*	8/13	40/13
Apartment/Suite #	30*	42/13	49/13
City	100*	51/13	64/13
State	2	66/13	67/13
Zip/Postal Code	10	69/13	77/13
Spouse SSN	9	18/16	26/16
Spouse First Name	50*	29/16	48/16
Spouse Middle Initial	1	51/16	n/a
Spouse Last Name	255*	54/16	77/16
Partial Year Start Date	10	37/18	45/18
Partial Year End Date	10	53/18	62/18
Address Change Check Box	1	20/20	n/a
Amended Return Check Box	1	31/20	n/a
Final Return Check Box	1	43/20	n/a
Termination Date	10	53/20	62/20
Line 1	12	61/22	72/19
Line 2	12	61/24	72/20
Line 3	12	61/26	72/21
Line 4	12	61/28	72/23
Line 5	12	61/30	72/24
Line 6	12	61/32	72/26
Line 7	12	61/34	72/27
Line 8	12	61/36	72/29
Line 9	12	61/38	72/30
Line 10	12	61/40	72/32
Line 11	12	61/42	72/33
Line 12	12	61/44	72/35
Line 13	12	61/46	72/36
Line 14	12	61/48	72/38
Line 15a	12	61/50	72/39
Line 15b	12	61/52	72/53

2022 SCHOOL INCOME TAX

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

DUE DATE: APRIL 18, 2023

9999999999

9999999999

9999999999

CUSTOMERFIRSTNAME M CUSTOMERLASTNAME..... CUSTOMEREMAILADDRESS.....
CUSTOMERSTREETADDRESS..... SUITE#.. CUSTOMERCITY.. PA 00000-0000

SPOUSE'S INFO
IF APPLIES:

9999999999 SpouseFirstName..... M SpouseLastName.....

If you were a partial year resident in 2022, refer to page 1 of instructions and enter dates of residency here: MM DD YYYY to MM DD YYYY

Check Box If Applies: Address Change Amended Return? Final Return: (add Cease Date) MM DD YYYY

- 1. Net Taxable Dividends (School Income Tax Regulation 203(a))..... 1. 999999999999
 - 2. Taxable Interest (Reg. 203(b))..... 2. 999999999999
 - 3. "Subchapter S" Corporation Income Distribution (Regs. 203(j))..... 3. 999999999999
 - 4. Limited Partnership Income (Reg. 203(i)). If loss, enter "0" (zero)..... 4. 999999999999
 - 5. Taxable Income received by a Beneficiary of an Estate or Trust (Reg. 205)..... 5. 999999999999
 - 6. Net Short Term Capital Gains (held 6 months or less) (Reg. 203(d) and 204(b)).
If loss, enter "0" (zero)..... 6. 999999999999
 - 7. Net Rental Income (Reg. 203(c)). If loss, enter "0" (zero)..... 7. 999999999999
 - 8. Other Taxable Income..... 8. 999999999999
 - 9. Total Taxable Income (Add lines 1 through 8)..... 9. 999999999999
 - 10. Deductible Expenses (cannot exceed line 9) (Reg. 204(a))..... 10. 999999999999
 - 11. Net Taxable Income (Subtract line 10 from line 9)..... 11. 999999999999
 - 12. Gross Tax Due (Multiply line 11 by .037900)..... 12. 999999999999
 - 13. Credit from overpayment of prior year or tax previously paid
with an extension coupon..... 13. 999999999999
 - 14. TAX DUE If Line 12 is greater than Line 13, enter the difference here
and on the PAYMENT COUPON..... 14. 999999999999
- OVERPAYMENT OPTIONS If Line 12 is less than Line 13, enter the amount to be:
- 15A. REFUNDED. Do not file a separate Refund Petition..... 15a. 999999999999
 - OR**
 - 15B. APPLIED to the 2023 School Income Tax..... 15b. 999999999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Spouse's Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

Vendor ID & Submission Date





To be used by S Corporation Shareholders who reported their pro-rata share of S Corporation net income on their 2007 through 2013 School Income Tax Returns.

Taxpayer Name _____

Social Security Number _____

S Corporation Name _____

Employer ID Number _____

Calculation of Regulatory Exclusion for 2022 Net Taxable Distributions

Line 1. Distributions from AAA (from 2022 Federal 1120S Schedule K-1 - Line 16D)

--

Line 2. Pro rata S Corporation Income from 2022 Federal 1120S (If a loss enter zero).

--

Line 3. Difference (Line 1- Line 2)

--

** If Excess Distributions (Line 3 greater than 0) go to Line 4 to calculate the exclusion that can be taken.*

***If Line 3 is less than or equal to 0 (i.e. negative number), report the distributions from Line 1 on Line 3 of the 2022 School Income Tax return and do not complete the rest of this Worksheet.*

Line 4. Exclusion Base Available (Total from, Line 7 of the 2021 Worksheet)

--

Line 5. 2022 Exclusion Allowed (Lower of Line 3 or Line 4)

--

Line 6. Net Taxable Distributions (Line 1 - Line 5)

--

***Report the Net Taxable Distributions from Line 6 on the 2022 School Income Tax return Line 3.

Line 7. Remaining Exclusion Base for 2023 SIT (Line 4 - Line 5)

--

Under the penalties of perjury, as set forth in 18 PA C.C. §§ 4902-4903 as amended, I swear that I have reviewed this worksheet and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature :_

Date:

Phone No. _

Spouse's Signature :_

Date:

Phone No. _

Preparer Signature :_

Date:

Phone No. _

Philadelphia Scan Line Data

2022 School Income Tax Payment and Extension Coupons

<u>Field #</u>	<u>Description</u>
1 – 3	Always “333”
4 – 5	Type Tax ID - 29
6 – 11	Period Reference ID - 123122
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 – 67	0 Filled
68	Check Digit (Reference Page 7)

General information for

2022 Business Income & Receipts Tax (BIRT) and Net Profits Tax (NPT)

Tax regulations and forms are available at www.phila.gov/revenue

STOP! If you have less than or equal to \$100,000 in Philadelphia taxable gross receipts you are **not** required to file the BIRT return. Instead, visit tax-services.phila.gov to file a "Not Tax Liability" or NTL form. You will need to create a username and password to use the system. You may still be liable for the NPT return.

When and how to file – The 2022 BIRT and NPT taxes are due by April 18, 2023. A return must be filed even if an overall loss is incurred. We encourage those without a filing obligation to file an NTL. Failure to file a return or NTL by the due date could result in fines, legal costs, non-filer penalties, or tax clearance issues. Visit tax-services.phila.gov to file and pay these taxes. You will need to create a username and password to use the system. But payments can be made without a username and password using eCheck (free!) or credit or debit card (fee). Paper payment vouchers are also available. Do not enclose payments with your tax return.

If all business is conducted and/or located within Philadelphia, only the BIRT-EZ Pages 1 and 2 should be completed and filed.

If business is conducted and/or located both in and out of Philadelphia, only Page 1 of the BIRT return and the appropriate combination of Schedules A through E should be completed and filed.

Trade show vendors should file a BIRT EZ form. More information for Trade show vendors is available at www.phila.gov/revenue/birt.

Please neatly print or type all information. Do not staple fold or submit photocopies of the tax return. Do not submit copies of Federal returns. File only required schedules.

For tax due greater than \$5,000: Taxpayers with BIRT or NPT due of \$5,000 or more must pay electronically. Visit tax-services.phila.gov to create a username and password to file and pay. Electronic payments can be

made without a username and password. **eCHECK IS FREE.**

Mailing information: If requesting a refund for either BIRT or NPT, both returns **must** be mailed together to P.O. Box 1137 to receive proper credit and to enable prompt processing of your refund request. If both returns are not mailed together your refund request may be denied.

Mail payments to:

City of Philadelphia
Department of Revenue
P.O. Box 1393
Philadelphia, PA 19105-1393

Mail returns requesting a refund to:

City of Philadelphia
Department of Revenue
P.O. Box 1137
Philadelphia, PA 19105-1137

Mail returns not requesting a refund to:

City of Philadelphia
Department of Revenue
P.O. Box 1660
Philadelphia, PA 19105-1660

Returned checks: If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize the City of Philadelphia, or its agent, to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia, or its agent, may re-present your check electronically to your bank for payment.

How to update your account information: If your business closed, changed organization or entity, or have updated information, complete a Change Form found at www.phila.gov/revenue/tax-change. If you maintain a Commercial Activity License but did not actively engage in business during the year, complete a Change Form to indicate you are no longer in business. **Do not file a BIRT or NPT return.** If you begin a business again with the same Federal Identification or Social Security number you can reinstate your account. If there was a change of business entity (e.g., individual proprietorship to corporation), you need a new tax account number and Commercial Activity License. To report a change of address, check the box on Page 1 of the return and file a Change Form.

Estimate Instructions

Jump Start Philly participants: All business that have been approved as a “new business” as defined under Philadelphia Code 19-3800 and has subsequently met or will meet the employment requirements, use Worksheet N to complete the BIRT and NPT returns.

All other new businesses starting after January 1, 2019 (that do not qualify for Jump Start Philly): When filing and paying your *first* BIRT return (for the first year of business), no estimated tax payments are required toward your second-year return. Pay the actual tax (Line 3) for 2022 by April 18, 2023. The second year of filing, taxpayers have the option to make four quarterly estimated payments toward the third-year return. For the third year BIRT filing and tax years thereafter, 100% estimated payments are due with the current year’s return.

For all other businesses started before 2019: you must pay an estimate tax payment toward the 2022 BIRT for all businesses operating in Philadelphia. This estimate is equal to 100% of the 2022 tax liability found on Line 3, prior to the application of any tax credits. If you enter an amount on line 6 less than the amount of Line 3, you may be billed additional interest in penalty if you owe additional tax when filing.

Information about BIRT schedules Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business.

Income and Receipts Tax return filed. Only Schedule A (Form 24715) or Schedule B (Form 24415) should be completed and filed.

You must complete Schedule C-1 (Form 24515) if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed. If Line 3 of Schedule C-1 is equal to 100%, the BIRT-EZ return

must be filed instead. An exception to the required use of the BIRT-EZ return (for a taxpayer whose business activity is 100% within the City of Philadelphia) is in the case of a manufacturer, wholesaler and/or retailer reporting the receipts base tax using the Alternate Receipts Tax Computation. The Alternative Receipts Tax Computation is calculated on BIRT Schedule E which would require the taxpayer to use 2022 BIRT (i.e. long form) with Schedule C-1 calculated to 100%. Schedule C-1 should not be completed or filed if the BIRT-EZ return is filed.

2022 NPT Information

Every individual residing in Philadelphia during 2022 and operating a business or other activity inside or outside of Philadelphia and non-residents of Philadelphia, if engaged in such activities within Philadelphia, are subject to the Net Profits Tax. **Corporations are not subject to the Net Profits Tax.**

Every partnership, limited partnership, limited liability company filing with the IRS as a partnership, association, or other group of two or more persons operating a business within Philadelphia, whether residents or non-residents of Philadelphia, is subject to the Net Profits Tax. A partnership comprised solely of corporate partners must file a Net Profits Tax return even if no tax liability exists. The City of Philadelphia follows the Federal tax treatment for LLCs. If the LLC chose corporate tax treatment, it would not be liable for Net Profits Tax. If the LLC chose to be treated as a partnership or as a disregarded entity, treated for federal filing purposes as an individual, it would be liable for Net Profits Tax.

Every estate or trust is subject to the Net Profits Tax if the estate or trust is engaged in any business which is subject to the Net Profits Tax per Income Regulation 220(A)(3)

Interest, Penalties and Costs

All Philadelphia taxes, except Real Estate) bear simple interest. The annual rate is the Federal Short-Term Rate effective January 1 of each calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points. Penalty is at the rate of 1¼% of the unpaid tax for each month or fraction thereof. For current interest rates, see www.phila.gov/revenue.

2022 BIRT Page 1			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #		30422	
Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
Individual/Sole Proprietor Classification	1	9/8	n/a
Corporation Classification	1	21/8	n/a
Partnership Classification	1	32/8	n/a
Estate Classification	1	42/8	n/a
Trust Classification	1	50/8	n/a
PHTIN (Philadelphia Tax Identification Number	10	59/4	68/4
EIN	9	60/6	68/6
SSN	9	60/8	68/8
Business Name	255*	8/11	78/11
First Name	50	8/13	24/13
Middle Initial	1	26/13	n/a
Last Name	255*	28/13	51/13
Email Address	255*	53/13	78/13
Street Address	255*	8/15	40/15
Apartment/Suite #	30*	42/15	49/15
City	100*	51/15	64/15
State	2	66/15	67/15
Zip/Postal Code	10	69/15	78/15
Address Change Check Box	1	27/17	n/a
Amended Return Check Box	1	38/17	n/a
Final Return Check Box	1	50/17	n/a
Termination Date	10	60/17	69/17
Line 1	12	65/23	76/23
Line 2	12	65/25	76/25
Line 3	12	65/27	76/27
Line 4	12	65/29	76/29
Line 5	12	65/31	76/31
Line 6	12	65/33	76/33
Line 7	12	65/35	76/35
Line 8	12	65/38	76/38
Line 9	12	65/40	76/40
Line 10	12	65/42	76/42
Line 11	12	65/44	76/44
Line 12a	12	65/47	76/47
Line 12b	12	65/49	76/49
Line 12c	12	65/51	76/51

2022 BIRT Schedule B			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #		30522	
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1 Loss Check Box	1	61/13	n/a
Line 1	12	64/13	75/13
Line 2a	12	64/17	75/17
Line 2b Loss Check Box	1	61/19	n/a
Line 2b	12	64/19	75/19
Line 2c Loss Check Box	1	61/21	n/a
Line 2c	12	64/21	75/21
Line 2d Loss Check Box	1	61/23	n/a
Line 2d	12	64/23	75/23
Line 2e	12	64/27	75/27
Line 2f Loss Check Box	1	61/29	n/a
Line 2f	12	64/29	75/29
Line 2g	12	64/31	75/31
Line 2h	12	64/33	75/33
Line 2i	12	64/35	75/35
Line 2j Loss Check Box	1	61/37	n/a
Line 2j	12	64/37	75/37
Line 3 Loss Check Box	1	61/39	n/a
Line 3	12	64/39	75/39
Line 4 Loss Check Box	1	61/41	n/a
Line 4	12	64/41	75/41
Line 5 Loss Check Box	1	61/43	n/a
Line 5	12	64/43	75/43
Line 6	12	64/45	75/45
Line 7 Loss Check Box	1	61/47	n/a
Line 7	12	64/47	75/47
Line 8 Loss Check Box	1	61/49	n/a
Line 8	12	64/49	75/49
Line 9 Loss Check Box	1	61/51	n/a
Line 9	12	64/51	75/51
Line 10	12	64/53	75/53
Line 11	12	64/55	75/55
Line 12 Loss Check Box	1	61/57	n/a
Line 12	12	64/57	75/57
Line 13	12	64/59	75/59

2022 BIRT Schedule C-1			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	30622		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1	12	64/35	75/35
Line 2	12	64/37	75/37
Line 3	8	64/39	71/39

2022 BIRT Schedule D			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	30722		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1	12	64/16	75/16
Line 2	12	64/18	75/18
Line 3	12	64/20	75/20
Line 4	12	64/22	75/22
Line 5a	12	64/24	75/24
Line 5b	12	64/25	75/25
Line 5c	12	64/26	75/26
Line 6	12	64/28	75/28
Line 7a	12	64/30	75/30
Line 7b	12	64/31	75/31
Line 7c	12	64/32	75/32
Line 7d	12	64/33	75/33
Line 8	12	64/35	75/35
Line 9	12	64/37	75/37
Line 10	12	64/39	75/39
Line 11	12	64/41	75/41
Line 12	12	64/43	75/43
Line 13	12	64/45	75/45
Line 14	12	64/47	75/47
Line 15	12	64/49	75/49
Line S1	12	64/52	75/52
Line S2	12	64/54	75/54
Line S3	12	64/56	75/56
Line S4	8	64/58	71/58
Line S5	12	64/60	75/60

2022 BIRT Schedule A			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	30822		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1 Loss Check Box	1	61/15	n/a
Line 1	12	64/15	75/15
Line 2 Loss Check Box	1	61/17	n/a
Line 2	12	64/17	75/17
Line 3 Loss Check Box	1	61/19	n/a
Line 3	12	64/19	75/19
Line 4 Loss Check Box	1	61/21	n/a
Line 4	12	64/21	75/21
Line 5 Loss Check Box	1	61/23	n/a
Line 5	12	64/23	75/23
Line 6 Loss Check Box	1	61/25	n/a
Line 6	12	64/25	75/25
Line 7 Loss Check Box	1	61/27	n/a
Line 7	12	64/27	75/27
Line 8	8	64/29	71/29
Line 9 Loss Check Box	1	61/31	n/a
Line 9	12	64/31	75/31
Line 10 Loss Check Box	1	61/33	n/a
Line 10	12	64/33	75/33
Line 11 Loss Check Box	1	61/35	n/a
Line 11	12	64/35	75/35
Line 12	12	64/37	75/37
Line 13	12	64/39	75/39
Line 14 Loss Check Box	1	61/41	n/a
Line 14	12	64/41	75/41
Line 15	12	64/43	75/43

2022 BIRT Schedule E			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #		30922	
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1	12	64/13	75/13
Line 2	12	64/15	75/15
Line 3	12	64/17	75/17
Line 4	12	64/19	75/19
Line 5	12	64/23	75/23
Line 6a	12	64/25	75/25
Line 6b	12	64/27	75/27
Line 7	12	64/29	75/29
Line 8	12	64/31	75/31
Line 9	12	64/33	75/33
Line 10	12	64/37	75/37
Line 11a	12	64/39	75/39
Line 11b	12	64/41	75/41
Line 12	12	64/43	75/43
Line 13	12	64/45	75/45
Line 14	12	64/47	75/47
Line 15	12	64/49	75/49

2022 BIRT Schedule SC			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31022		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1	12	65/14	76/14
Line 2	12	65/17	76/17
Line 3	12	65/20	76/20
Line 4	12	65/23	76/23
Line 5	12	65/26	76/26
Line 6	12	65/29	76/29
Line 7	12	65/32	76/32
Line 8	12	65/35	76/35
Line 9	12	65/38	76/38
Line 10	12	65/41	76/41
Line 11	12	65/44	76/44
Line 12	12	65/47	76/47
Line 13	12	65/50	76/50

2022 BIRT Worksheet N			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31122		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
(section 1) Line 1 Loss Check Box	1	59/15	n/a
(section 1) Line 1	12	62/15	73/15
(section 1) Line 2	4	62/17	65/17
(section 1) Line 3	12	62/21	73/21
(section 1) Line 4	4	62/23	65/23
(section 2) Line 1 Loss Check Box	1	59/29	n/a
(section 2) Line 1	12	62/29	73/29
(section 2) Line 2	4	62/31	65/31
(section 2) Line 3	12	62/35	73/35
(section 2) Line 4	4	62/37	65/37
(section 3) Line 1 Loss Check Box	1	59/43	n/a
(section 3) Line 1	12	62/43	73/43
(section 3) Line 2	4	62/45	65/45
(section 3) Line 3	12	62/49	73/49
(section 3) Line 4	4	62/51	65/51

2022 City of Philadelphia BUSINESS INCOME AND RECEIPTS TAX

For business conducted in and out of Philadelphia

9999999999
9999999999
9999999999

Entity Classification (**MUST** select one):

- Individual / Sole Proprietor
 Corporation
 Partnership
 Estate
 Trust

CUSTOMER BUSINESS NAME.....

CUSTOMERFIRSTNAME M CUSTOMERLASTNAME..... CUSTOMEREMAILADDRESS.....

CUSTOMERSTREETADDRESS..... SUITE#.. CUSTOMERCITY.. PA 00000-0000

Check Box If Applies:
 Address Change
 Amended Return?
 Final Return: (add Cease Date)
 MM DD YYYY

YOU MUST COMPLETE WORKSHEET "S" and SCHEDULE "C-1"

COMPUTATION OF TAX DUE OR OVERPAYMENT

- | | | |
|--|----|--------------|
| 1. NET INCOME PORTION OF TAX (from Page 2, Line 6).
If there is no tax due, enter "0"..... | 1. | 999999999999 |
| 2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11).
If there is no tax due, enter "0"..... | 2. | 999999999999 |
| 3. Tax Due for the 2022 Business Income & Receipts Tax (Line 1 plus Line 2)..... | 3. | 999999999999 |
| 4. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3)..... | 4. | 999999999999 |
| 5. Tax Due 2022. (Line 3 minus Line 4)..... | 5. | 999999999999 |
| 6. MANDATORY 2023 BIRT Estimated Payment (See Instructions) | 6. | 999999999999 |
| 7. Total Due by 4/18/2023 (Line 5 plus Line 6)..... | 7. | 999999999999 |

ESTIMATED PAYMENTS AND OTHER CREDITS

- | | | |
|---|-----|--------------|
| 8. Include any estimated and/or extension payments of 2022 BIRT previously made, and any credit from overpayment of the 2021 BIRT and/or 2022 NPT return | 8. | 999999999999 |
| 9. Net Tax Due (Line 7 less Line 8).
If Line 8 is greater than Line 7, enter "0"..... | 9. | 999999999999 |
| 10. Interest and Penalty
Refer to web site for current percentage..... | 10. | 999999999999 |
| 11. TOTAL DUE including Interest and Penalty (Line 9 plus Line 10).
Use payment coupon. Make check payable to: "City of Philadelphia" | 11. | 999999999999 |

OVERPAYMENT OPTIONS If Line 8 is greater than Line 7, enter the amount to be:

- | | | |
|--|------|--------------|
| 12a. Refunded. Do not file a separate Refund Petition | 12a. | 999999999999 |
| 12b. Applied to the 2022 Net Profits Tax Return..... | 12b. | 999999999999 |
| 12c. Applied to the 2023 Business Income & Receipts Tax..... | 12c. | 999999999999 |

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____



9999999999
 9999999999
 9999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2022 BIRT SCHEDULE B
 COMPUTATION OF TAX ON NET INCOME (METHOD II)

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. If you are using Schedule B, do not complete or file Schedule A.

1. Net Income (Loss) as properly reported to the Federal Government.....	1.	X	999999999999
2. ADJUSTMENTS (Per BIRT Reg. 404 and Public Law 86-272)			
(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line).....	2a.		999999999999
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (T)).....	2b.	X	999999999999
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (D)(3)).....	2c.	X	999999999999
(d) Net Income (Loss) from Public Law 86-272 activities.....	2d.	X	999999999999
(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BIRT Regulation §404 (B)(5) adjustments (Reg. 302 (O)).....	2e.		999999999999
(f) Line 1 minus Lines 2a through 2e.....	2f.	X	999999999999
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (N)).....	2g.		999999999999
(h) Gross Receipts per BIRT Regulation §404(B)(5)(e).....	2h.		999999999999
(i) Divide Line g by Line h and enter the result here.....	2i.		9.999999
(j) Multiply Line f by Line i and enter the result here.....	2j.	X	999999999999
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....	3.	X	999999999999
4. Total Nonbusiness Income (Loss).....	4.	X	999999999999
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....	5.	X	999999999999
6. Apportionment Percentage from Schedule C-1, Line 3.....	6.		9.999999
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	X	999999999999
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	X	999999999999
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	X	999999999999
10. Statutory Net Income Deduction from Worksheet S, Line S5. (Must complete Schedule C-1.).....			
10. (Must complete Schedule C-1.).....	10.		999999999999
11. Loss Carry Forward, if any.....	11.		999999999999
12. Taxable Income (Loss). (Line 9 minus Line 10 minus Line 11).....	12.	X	999999999999
13. TAX DUE (Line 12 times .0599) If Line 12 is a loss, enter zero.....	13.		999999999999

ENTER HERE AND ON PAGE 1, LINE 1 OF THIS RETURN.



9999999999

9999999999

9999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2022 BIRT SCHEDULE C-1

For business conducted in and out of Philadelphia

The Department has adopted a Single Sales/Receipts Factor Apportionment methodology for BIRT. The Property and Payroll Factors are no longer used in the calculation of the Philadelphia Apportionment percentage. The Single Sales/Receipts Factor Apportionment percentage is the ratio of Philadelphia Sales/Receipts to Total Sales/Receipts everywhere.

The sourcing of sales/receipts is the same as it has been in prior years. Receipts and Taxable Receipts are defined at Philadelphia Code § 19-2601 and explained in Article III of the BIRT Regulations.

www.phila.gov/revenue/birt-regs

Market-Based Sourcing of Service/Sales for Software Companies

A Software Company (as defined by BIRT Regulations Section 101DD) is to source sales/receipts (for both the Receipts and Net Income bases) in accordance with Market-based sourcing. That is, the sale of products and the performance of services will be deemed to be the location where the recipient receives the benefit of the products and services.

This schedule must be completed in order to receive the deduction from Worksheet S.

COMPUTATION OF APPORTIONMENT FACTOR TO BE APPLIED TO APPORTIONABLE NET INCOME.

YOU MUST COMPLETE SCHEDULE C-1 IF YOU ARE APPORTIONING YOUR INCOME. FAILURE TO INCLUDE THIS SCHEDULE WITH YOUR RETURN MAY RESULT IN THE DISALLOWANCE OF YOUR APPORTIONMENT AND YOU MAY BE BILLED.

1. Philadelphia Sales/Receipts (From Schedule D line 8).....	1.	99999999999999
2. Gross Sales/Receipts Everywhere (From Schedule D line 6).....	2.	99999999999999
3. Single Sales/Receipts Factor Apportionment Percentage (Line 1 divided by 2).....	3.	9.999999

ENTER THE PHILADELPHIA RECEIPTS FACTOR APPORTIONMENT PERCENTAGE ON SCHEDULE A, LINE 8 OR SCHEDULE B, LINE 6.

DO NOT FILE THIS RETURN if Line 3 is equal to 100%. Use the BIRT-EZ return which is available at www.phila.gov/revenue.

Do not submit Schedule C-1 with the BIRT-EZ return.

Vendor ID & Submission Date



9999999999

9999999999

9999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2022 BIRT SCHEDULE D

COMPUTATION OF TAX ON GROSS RECEIPTS

The following taxpayers should not file Schedule D.

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
· Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions)
· Other Financial Businesses

These industries should file Schedules H-J, available on our website at www.phila.gov/revenue.

Do not report negative numbers on this schedule.

Table with 15 rows for tax computation. Columns include description, line number, and amount placeholder (9999999999). Includes sub-rows for adjustments and exclusions.

Worksheet S - Use to calculate Statutory Net Income Deduction

Table with 5 rows for calculating Statutory Net Income Deduction. Columns include description, line number, and amount placeholder.



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2022 BIRT SCHEDULE A
 COMPUTATION OF TAX ON NET INCOME (METHOD I)

9999999999
9999999999
9999999999

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. **If you are using Schedule A, do not complete or file Schedule B.**

Place "X" in box to indicate a loss. ↘

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income.....	1.	X	999999999999
2. Net Income (Loss) from certain port related activities. (Reg. 302 (T)).....	2.	X	999999999999
3. Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (D)(3))....	3.	X	999999999999
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	X	999999999999
5. Adjusted Net Income (Loss) (Line 1 minus Lines 2, 3 and 4).....	5.	X	999999999999
6. Total Nonbusiness Income (Loss).....	6.	X	999999999999
7. Income (Loss) to be apportioned (Line 5 minus Line 6).....	7.	X	999999999999
8. Apportionment Percentage from Schedule C-1, Line 3.....	8.		9.999999
9. Income (Loss) apportioned to Philadelphia (Line 7 times Line 8).....	9.	X	999999999999
10. Nonbusiness Income (Loss) allocated to Philadelphia.....	10.	X	999999999999
11. Current year Income (Loss) (Line 9 plus Line 10).....	11.	X	999999999999
12. Statutory Net Income Deduction from Worksheet S, Line S5 (Must complete Schedule C-1.).....	12.		999999999999
13. Loss Carry Forward, if any.....	13.		999999999999
14. Taxable Income (Loss). (Line 11 minus Line 12 minus Line 13).....	14.	X	999999999999
15. TAX DUE (Line 14 times .0599) If Line 14 is a loss, enter zero.....	15.		999999999999

ENTER HERE AND ON PAGE 1, LINE 1 OF THIS RETURN.





9999999999
9999999999
9999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2022 BIRT SCHEDULE E
 COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS, MUST COMPLETE SCHEDULE D.
 (To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

See BUSINESS INCOME AND RECEIPTS TAX REGULATIONS (SECTION 305) at www.phila.gov/revenue

A. MANUFACTURERS

1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9).....	1.	99999999999999
2. Cost of goods sold for the receipts reported on Line 1.....	2.	99999999999999
3. TAX BASE (Line 1 minus Line 2).....	3.	99999999999999
4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero.....	4.	99999999999999

B. WHOLESALERS

5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9).....	5.	99999999999999
6. Applicable Cost of Goods for the receipts reported on Line 5:		
(a) Cost of material.....	6a.	99999999999999
(b) Cost of Labor.....	6b.	99999999999999
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b).....	7.	99999999999999
8. TAX BASE (Line 5 minus Line 7).....	8.	99999999999999
9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero.....	9.	99999999999999

C. RETAILERS

10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9).....	10.	99999999999999
11. Applicable Cost of Goods for the receipts reported on Line 10:		
(a) Cost of material.....	11a.	99999999999999
(b) Cost of Labor.....	11b.	99999999999999
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b).....	12.	99999999999999
13. TAX BASE (Line 10 minus Line 12).....	13.	99999999999999
14. TAX DUE (Line 13 times .0078). If Line 13 is a loss, enter zero.....	14.	99999999999999
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14).....	15.	99999999999999

Enter the amount from Line 15 on Schedule D, Line 12.





9999999999
 9999999999
 9999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2022 BIRT SCHEDULE SC
 SPECIAL CREDIT SCHEDULE

Important Note

Schedule SC is to be used by a taxpayer participating in any of the BIRT Tax Credit Programs (listed below) in order to claim the applicable credit on their 2022 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer must fulfill all statutory and regulatory requirements to participate in the respective Tax Credit Program (e.g., entering into commitment agreements with the Department and complying with its terms and conditions, tax compliance, etc.). A taxpayer not meeting all the requirements for participation in the respective BIRT Tax Credit Program will not receive the applicable credit.

For more information on the various BIRT Tax Credit Programs, please refer to the Department's website at <http://www.phila.gov/Revenue/taxpro/Pages/TaxCredits.aspx>.

1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries).....	1.	99999999999999
2. Credit for New Job Creation.....	2.	99999999999999
3. Green Roof Tax Credit.....	3.	99999999999999
4. Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP").....	4.	99999999999999
5. Sustainable Business Tax Credit.....	5.	99999999999999
6. Credit for Employment of Returning Veterans of the Armed Forces.....	6.	99999999999999
7. Life Partner and Transgender Care Health Benefits Tax Credits.....	7.	99999999999999
8. Distressed Business Tax Credit.....	8.	99999999999999
9. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10.....	9.	99999999999999
10. Strategic Development Area Tax Credit.....	10.	99999999999999
11. Economic Development District Tax Credit.....	11.	99999999999999
12. Healthy Beverage Tax Credit.....	12.	99999999999999
13. TOTAL CREDITS (Add Lines 1 through 12).....	13.	99999999999999

Enter the amount of Line 13 on Page 1, Line 4 of the 2022 BIRT or BIRT-EZ Return. (Cannot exceed amount on Page 1, Line 3.)



9999999999
9999999999
9999999999

2022 BIRT and NPT Returns
WORKSHEET N

New Business and Employment Worksheet (Philadelphia Code
19-3800)

To be used by taxpayers who are claiming new business
status under Philadelphia code 19-3800.

Taxpayer must first complete the eligibility questionnaire to
use this worksheet.

For Business Income & Receipts Tax Long Form Filers

COMPUTATION OF TAX ON NET INCOME

- | | | | |
|---|----|---|--------------|
| 1. Enter the amount of taxable income from Schedule A, Line 14 or Schedule B, Line 12.
To report a net loss, check the box..... | 1. | X | 999999999999 |
| 2. Tax Due as computed for new business.....
Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11. | 2. | | 9.99 |

COMPUTATION OF TAX ON GROSS RECEIPTS

- | | | | |
|--|----|--|--------------|
| 3. Enter the taxable gross receipts from Schedule D, Line 8..... | 3. | | 999999999999 |
| 4. Tax Due as computed for new business.....
Enter the amount of Line 4 on BIRT Page 1, Line 2. | 4. | | 9.99 |

For Business Income & Receipt Tax - EZ Filers

COMPUTATION OF TAX ON NET INCOME

- | | | | |
|--|----|---|--------------|
| 1. Enter the amount of taxable income from BIRT-EZ Page 2, Line 5
To report a net loss, check the box..... | 1. | X | 999999999999 |
| 2. Tax Due as computed for new business.....
Enter the amount of Line 2 on BIRT-EZ Page 1, Line 1 and if liable, NPT Page 1, Line 11. | 2. | | 9.99 |

COMPUTATION OF TAX ON GROSS RECEIPTS

- | | | | |
|---|----|--|--------------|
| 3. Enter the taxable gross receipts from BIRT-EZ Page 2, Line 10..... | 3. | | 999999999999 |
| 4. Tax Due as computed for new business.....
Enter the amount of Line 4 on BIRT-EZ Page 1, Line 2. | 4. | | 9.99 |

For Business Income & Receipts Tax Schedule H-J Filers

COMPUTATION OF TAX ON NET INCOME

- | | | | |
|---|----|---|--------------|
| 1. Enter the amount of taxable income from Schedules H-J (Schedule A or B),
Line 12 or (Schedule H-1), Line 11. To report a net loss, check the box..... | 1. | X | 999999999999 |
| 2. Tax Due as computed for new business.....
Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11. | 2. | | 9.99 |

COMPUTATION OF TAX ON GROSS RECEIPTS

- | | | | |
|--|----|--|--------------|
| 3. Enter the taxable gross receipts from Schedule H-J (Schedule H), Line 10 or 24..... | 3. | | 999999999999 |
| 4. Tax Due as computed for new business.....
Enter the amount of Line 4 on BIRT Page 1, Line 2. | 4. | | 9.99 |

Important Note: Use Worksheet N to complete Page 1 of the BIRT return and if liable, Page 1 of the NPT return, Line 11.



Instructions for Trade Show Vendors Tax Year 2022 BIRT-EZ and 2022 NPT Returns

Effective for Tax Year 2021 and thereafter, the Revenue Department discontinued the use of the Business Tax Return for Use by Trade Show Vendors. Trade Show Vendors who have attended trade show events within Philadelphia in 2022 and have sold merchandise or performed services at the event(s) are required to now file using the 2022 Business Income and Receipts Tax (BIRT) – EZ Form and (if unincorporated) to also file the 2022 Net Profits Tax (NPT) return.

For Trade Show Vendors only, Philadelphia permits the use of separate accounting to compute taxable receipts and net income for the specific event(s) within the City of Philadelphia. That is, Trade Show Vendors can compute a separate Profit & Loss/ Income Statement for the specific event(s) that reports the gross receipts generated and a computation of net income after deducting the ordinary, reasonable and necessary expenses related to the event(s).

NOTE: Philadelphia exempts the first \$100,000 of gross receipts from BIRT and a proportional share of net income from the BIRT. If you have gross receipts less than \$100,000 you do not have a BIRT liability. However, we recommend you file a “No Tax Liability” (NTL) form. Additionally, even if you do not have a BIRT liability, you may still owe the Net Profits Tax.

How to file - save time, file online on the Philadelphia Tax Center

- 1) **Register for a City Tax Account Number:** Each business must register with the City of Philadelphia Department of Revenue. Disregard this step if you have already registered and have a city account number. Follow these steps to register your business on the Philadelphia Tax Center:
 - Go to tax-services.phila.gov and select "Register a new taxpayer" under the "New taxpayers" panel on the front page.
 - The site asks if you are a tax professional registering on behalf of a client. If you are, select "Yes." All others should select "No."
 - Follow the on-screen prompts to complete registration. The last step is to create a username and password.

- 2) **Obtain a Commercial Activity License:** Each business must obtain a Commercial Activity License with the City of Philadelphia. Disregard this step if you have already registered your business and have a Commercial Activity License. Please contact your local show administrator for the Commercial Activity License form. The Commercial Activity License can also be obtained directly from the City of Philadelphia Department of Licenses and Inspections at www.phila.gov/li.
 - Go to the webpage www.phila.gov/li.
 - Select "Commercial Activity License" from the drop-down menu on the left of the page under - "APPLY: Common Licenses and Permits."

What is a Trade Show Vendor?

Trade Show Vendors are exhibitors or other ancillary businesses that aside from attending the trade show event(s) are not doing regular and systemic business activity within the City of Philadelphia but have sold products or performed services within the Philadelphia Convention Center or other venues within Philadelphia during event(s).



- At the “Obtaining a Commercial Activity License” page, select "If you already have a City of Philadelphia Tax Account Number, and need only the Commercial Activity License, apply online." Selecting this link will connect you to the license application process screen.
- Select "APPLY FOR COMMERCIAL ACTIVITY LICENSE" and follow the prompts to complete the license registration. You must already have a Philadelphia Tax Account Number to complete this step.
- Once completed, select "Continue" at the bottom-right of the page. The system issues a Commercial Activity License instantaneously that may be printed from your computer. The license should be kept with records and displayed when instructed to do so.

3) **Use the BIRT-EZ form to File a Trade Show Tax Return**

Trade Show Tax Returns must be filed in April each year for prior year activity. If you participate in multiple shows throughout the year (2022), all gross receipts and expenses must be added and filed on April 18, 2023. You may also be responsible to file Net Profits Tax returns on April 18, 2023 for Tax Year 2022.

If using the paper BIRT form:

- Report the gross receipts for the event(s) on the 2022 BIRT-EZ Page 2 Line 7a (i.e. sales of product) or Line 7b (i.e. performance of services) as applicable.
- Report the net income computed for the event(s) on the 2022 BIRT-EZ Page 2 Line 1.
- Unincorporated Trade Show Vendors are subject to the Net Profits Tax on the net income that they earn for the Tax Year. Report the computed net income on the 2022 NPT Page 1 Line 6 (Non-residents of Philadelphia) and compute the Net Profits Tax on Line 7. Do not attached the Profit & Loss /Income Statements to the BIRT-EZ or the NPT returns. We recommend that these statements be maintained with the Trade Show Vendor’s books and records to be produced to the Philadelphia Revenue Department if requested.

For questions about Philadelphia tax accounts and/or tax payments, please email revenue@phila.gov or call **(215) 686-6600** to discuss your questions with a **Taxpayer Services Representative**.

For questions about how to complete a tax return, the explanation of a line on a tax return, what to enter on a line of a tax return, then please contact the Revenue Audit Division by emailing: revenueaudit@phila.gov or calling 215-686-6500 to discuss your questions with the person on tax assistance duty. This Unit operates by providing tax assistance Monday - Friday from 8:30am-5pm.

2022 BIRT-EZ Page 1			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31222		
Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
Individual/Sole Proprietor Classification	1	9/8	n/a
Corporation Classification	1	21/8	n/a
Partnership Classification	1	32/8	n/a
Estate Classification	1	42/8	n/a
Trust Classification	1	50/8	n/a
PHTIN (Philadelphia Tax Identification Number	10	59/4	68/4
EIN	9	60/6	68/6
SSN	9	60/8	68/8
Business Name	255*	8/11	78/11
First Name	50	8/13	24/13
Middle Initial	1	26/13	n/a
Last Name	255*	28/13	51/13
Email Address	255*	53/13	78/13
Street Address	255*	8/15	40/15
Apartment/Suite #	30*	42/15	49/15
City	100*	51/15	64/15
State	2	66/15	67/15
Zip/Postal Code	10	69/15	78/15
Address Change Check Box	1	27/17	n/a
Amended Return Check Box	1	38/17	n/a
Final Return Check Box	1	50/17	n/a
Termination Date	10	60/17	69/17
Trade Show Event Check Box	1	77/20	n/a
Trade Show Event Name	255*	38/21	75/21
Line 1	12	64/24	75/24
Line 2	12	64/26	75/26
Line 3	12	64/28	75/28
Line 4	12	64/30	75/30
Line 5	12	64/32	75/32
Line 6	12	64/34	75/34
Line 7	12	64/36	75/36
Line 8	12	64/39	75/39
Line 9	12	64/41	75/41
Line 10	12	64/43	75/43
Line 11	12	64/45	75/45
Line 12a	12	64/48	75/48
Line 12b	12	64/50	75/50
Line 12c	12	64/52	75/52

2022 BIRT-EZ Page 2			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31322		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1 Loss Check Box	1	61/11	n/a
Line 1	12	64/11	75/11
Line 2 Loss Check Box	1	61/13	n/a
Line 2	12	64/13	75/13
Line 3	12	64/15	75/15
Line 4	12	64/17	75/17
Line 5 Loss Check Box	1	61/19	n/a
Line 5	12	64/19	75/19
Line 6	12	64/21	75/21
Line 7a	12	64/24	75/24
Line 7b	12	64/26	75/26
Line 7c	12	64/28	75/28
Line 7d	12	64/30	75/30
Line 7e	12	64/32	75/32
Line 7f	12	64/34	75/34
Line 7g	12	64/36	75/36
Line 7h	12	64/38	75/38
Line 7i	12	64/40	75/40
Line 8	12	64/42	75/42
Line 9	12	64/44	75/44
Line 10	12	64/46	75/46
Line 11	12	64/48	75/48
Line S1	12	64/52	75/52
Line S2	12	64/54	75/54
Line S3	12	64/56	75/56
Line S4	8	64/58	71/58
Line S5	12	64/60	75/60

2022 BIRT Schedule SC			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31022		
1st Classification Barcode	n/a	5/7	6/19
2nd Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
PHTIN (Philadelphia Tax Identification Number)	10	13/4	22/4
EIN	9	14/6	22/6
SSN	9	14/8	22/8
Line 1	12	65/14	76/14
Line 2	12	65/17	76/17
Line 3	12	65/20	76/20
Line 4	12	65/23	76/23
Line 5	12	65/26	76/26
Line 6	12	65/29	76/29
Line 7	12	65/32	76/32
Line 8	12	65/35	76/35
Line 9	12	65/38	76/38
Line 10	12	65/41	76/41
Line 11	12	65/44	76/44
Line 12	12	65/47	76/47
Line 13	12	65/50	76/50

**2022 City of Philadelphia
BUSINESS INCOME & RECEIPTS TAX - EZ**
FOR BUSINESS CONDUCTED 100% IN PHILADELPHIA

9999999999
9999999999
9999999999

Entity Classification (**MUST** select one):

- Individual / Sole Proprietor Corporation Partnership Estate Trust

CUSTOMER BUSINESS NAME.....
 CUSTOMERFIRSTNAME M CUSTOMERLASTNAME..... CUSTOMEREMAILADDRESS.....
 CUSTOMERSTREETADDRESS..... SUITE#.. CUSTOMERCITY.. PA 00000-0000

Check Box If Applies: Address Change Amended Return? Final Return: (add Cease Date) MM DD YYYY

YOU MUST COMPLETE WORKSHEET "S-EZ"

If this is for Trade Show Vendors, check this box and list Event Name below:
 EVENT NAME.....

COMPUTATION OF TAX DUE OR OVERPAYMENT

- | | | |
|--|----|----------------|
| 1. NET INCOME PORTION OF TAX (from Page 2, Line 6).
If there is no tax due, enter "0"..... | 1. | 99999999999999 |
| 2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11).
If there is no tax due, enter "0"..... | 2. | 99999999999999 |
| 3. Tax Due for the 2022 Business Income & Receipts Tax (Line 1 plus Line 2)..... | 3. | 99999999999999 |
| 4. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3)..... | 4. | 99999999999999 |
| 5. Tax Due 2022. (Line 3 minus Line 4)..... | 5. | 99999999999999 |
| 6. MANDATORY 2023 BIRT Estimated Payment (See Instructions) | 6. | 99999999999999 |
| 7. Total Due by 4/18/2023 (Line 5 plus Line 6)..... | 7. | 99999999999999 |

ESTIMATED PAYMENTS AND OTHER CREDITS

- | | | |
|---|-----|----------------|
| 8. Include any estimated and/or extension payments of 2022 BIRT previously made, and any credit from overpayment of the 2021 BIRT and/or 2022 NPT return | 8. | 99999999999999 |
| 9. Net Tax Due (Line 7 less Line 8).
If Line 8 is greater than Line 7, enter "0"..... | 9. | 99999999999999 |
| 10. Interest and Penalty
Refer to web site for current percentage..... | 10. | 99999999999999 |
| 11. TOTAL DUE including Interest and Penalty (Line 9 plus Line 10).
Use payment coupon. Make check payable to: "City of Philadelphia" | 11. | 99999999999999 |

OVERPAYMENT OPTIONS If Line 8 is greater than Line 7, enter the amount to be:

- | | | |
|--|------|----------------|
| 12a. Refunded. Do not file a separate Refund Petition | 12a. | 99999999999999 |
| 12b. Applied to the 2022 Net Profits Tax Return..... | 12b. | 99999999999999 |
| 12c. Applied to the 2023 Business Income & Receipts Tax..... | 12c. | 99999999999999 |

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____
 Preparer Signature _____ Date _____ Phone # _____



2022 BIRT-EZ TAX COMPUTATION SCHEDULES

9999999999
9999999999
9999999999

If business is operated inside and outside of Philadelphia, you must file the BIRT Regular return available at www.phila.gov/revenue.
Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed.

NET INCOME PORTION

1. METHOD II. Net Income (or loss) as properly reported to the Federal Government..... Trade Show Vendors see Instructions before completing.	1.	X	999999999999
OR			
2. METHOD I. Net Income (or loss) in accordance with Accounting System.....	2.	X	999999999999
3. Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below.....	3.		999999999999
4. Loss Carry Forward, if any.....	4.		999999999999
5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4).....	5.	X	999999999999
6. TAX DUE (Line 5 X .0599). If Line 5 is a loss, enter zero here and on Page 1, Line 1.....	6.		999999999999

GROSS RECEIPTS PORTION

Do not report negative numbers for gross receipts.

TAXABLE GROSS RECEIPTS from:

7a. Sales and/or rentals of tangible personal property.....	7a.		999999999999
7b. Services.....	7b.		999999999999
7c. Rentals of real property.....	7c.		999999999999
7d. Royalties.....	7d.		999999999999
7e. Gains on sales of capital business assets.....	7e.		999999999999
7f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.).....	7f.		999999999999
7g. Dividends. (Not applicable to individuals.).....	7g.		999999999999
7h. Interest. (Not applicable to individuals.).....	7h.		999999999999
7i. Other. (Describe) _____	7i.		999999999999
8. TAXABLE GROSS RECEIPTS before Statutory Exclusion. (Add Lines 7a through 7i.).....	8.		999999999999
9. Statutory Exclusion (Lower of Line 8 or \$100,000.00).....	9.		999999999999
10. Net taxable Gross Receipts (Line 8 minus Line 9).....	10.		999999999999
11. TAX DUE. (Line 10 X .001415). Enter here and on Page 1, Line 2.....	11.		999999999999

Worksheet S-EZ - Use to calculate Statutory Net Income Deduction

S1. Enter the lower of Line 8 above or \$100,000.00.....	S1.		999999999999
S2. Enter Net Income from Line 1 or Line 2. If loss, enter zero.....	S2.		999999999999
S3. Enter Taxable Gross Receipts from Line 8 above.....	S3.		999999999999
S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000).....	S4.		9.999999
S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$100,000)..... Enter here and on Line 3, above.	S5.		999999999999





9999999999
 9999999999
 9999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2022 BIRT SCHEDULE SC
 SPECIAL CREDIT SCHEDULE

Important Note

Schedule SC is to be used by a taxpayer participating in any of the BIRT Tax Credit Programs (listed below) in order to claim the applicable credit on their 2022 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer must fulfill all statutory and regulatory requirements to participate in the respective Tax Credit Program (e.g., entering into commitment agreements with the Department and complying with its terms and conditions, tax compliance, etc.). A taxpayer not meeting all the requirements for participation in the respective BIRT Tax Credit Program will not receive the applicable credit.

For more information on the various BIRT Tax Credit Programs, please refer to the Department's website at <http://www.phila.gov/Revenue/taxpro/Pages/TaxCredits.aspx>.

1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries).....	1.	99999999999999
2. Credit for New Job Creation.....	2.	99999999999999
3. Green Roof Tax Credit.....	3.	99999999999999
4. Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP").....	4.	99999999999999
5. Sustainable Business Tax Credit.....	5.	99999999999999
6. Credit for Employment of Returning Veterans of the Armed Forces.....	6.	99999999999999
7. Life Partner and Transgender Care Health Benefits Tax Credits.....	7.	99999999999999
8. Distressed Business Tax Credit.....	8.	99999999999999
9. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10.....	9.	99999999999999
10. Strategic Development Area Tax Credit.....	10.	99999999999999
11. Economic Development District Tax Credit.....	11.	99999999999999
12. Healthy Beverage Tax Credit.....	12.	99999999999999
13. TOTAL CREDITS (Add Lines 1 through 12).....	13.	99999999999999

Enter the amount of Line 13 on Page 1, Line 4 of the 2022 BIRT or BIRT-EZ Return. (Cannot exceed amount on Page 1, Line 3.)



Philadelphia Scan Line Data

2022 BIRT Extension Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always “333”
4 – 5	Type Tax ID - 24
6 – 11	Period Reference ID - 123122
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 – 67	0 Filled
68	Check Digit (Reference Page 7)

Philadelphia Scan Line Data

2022 BIRT Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always “333”
4 – 5	Type Tax ID - 24
6 – 11	Period Reference ID - 123122
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 – 67	0 Filled
68	Check Digit (Reference Page 7)

Filing Extension?

Need more time to prepare and file your Philadelphia Business Income and Receipts Tax (BIRT) returns?

We will automatically grant you an extension of time to file up to 60 days from the April due date or the original due date of the BIRT return. When this initial 60-day extension period ends, we may grant you an additional extension time if the Internal Revenue Service (IRS) grants you an extension of time for filing the federal return. In effect, we will grant you a matching extension for filing the BIRT return up to the termination date of the federal extension period.

Please be aware that if granted an extension period to file your BIRT return, it cannot exceed the end date of the federal extension period of up to six months from the original IRS filing due date.

There's no specific filing extension form for Philadelphia's BIRT. Filing an extension payment voucher either by paper or online serves the dual functions of filing an extended return and making the extension payment.

Please understand that an extension of time to file your returns does not grant you any extension of time to pay your taxes. Payments made after the original due date are subject to interest and penalty charges. See our [interest, penalties, and fees](#) page for more information about rates.

If you have an overpayment or tax credit, which you do not wish to be refunded, please contact taxpayer services at (215) 686-6600 to request that it be applied to your desired tax period. You can also apply for credits online through the Philadelphia Tax Center:

Log into your Tax Center profile.

Find the BIRT panel under the "Summary" tab. Select "Apply for credit programs" on the right side of this same screen.

Follow the onscreen prompts to complete the process.

2022 Net Profit Tax			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31422		
Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
Individual/Sole Proprietor Classification	1	9/8	n/a
Corporation Classification	1	21/8	n/a
Partnership Classification	1	32/8	n/a
Estate Classification	1	42/8	n/a
Trust Classification	1	50/8	n/a
PHTIN (Philadelphia Tax Identification Number)	10	59/4	68/4
EIN	9	60/6	68/6
SSN	9	60/8	68/8
Business Name	255*	8/11	78/11
First Name	50	8/13	24/13
Middle Initial	1	26/13	n/a
Last Name	255*	28/13	51/13
Email Address	255*	53/13	78/13
Street Address	255*	8/15	40/15
Apartment/Suite #	30*	42/15	49/15
City	100*	51/15	64/15
State	2	66/15	67/15
Zip/Postal Code	10	69/15	78/15
Address Change Check Box	1	27/17	n/a
Amended Return Check Box	1	38/17	n/a
Final Return Check Box	1	50/17	n/a
Termination Date	10	60/17	69/17
Percentage	2	52/20	53/20
Line 1 Loss Check Box	1	64/22	n/a
Line 1	12	67/22	78/22
Line 2	12	67/24	78/24
Line 3 Loss Check Box	1	64/26	n/a
Line 3	12	67/26	78/26
Line 4	12	67/27	78/27
Line 5	12	67/28	78/28
Line 6 Loss Check Box	1	64/30	n/a
Line 6	12	67/30	78/30
Line 7	12	67/31	78/31
Line 8 Loss Check Box	1	64/33	n/a
Line 8	12	67/33	78/33
Line 9	12	67/34	78/34
Line 10	12	67/35	78/35
Line 11	12	67/37	78/37
Line 12	12	67/38	78/38

Line 13	12	67/40	78/40
Line 14a	12	67/41	78/41
Line 14b	12	67/43	78/43
Line 14c	12	67/44	78/44
Line 15	12	67/45	78/45
Line 16	12	67/47	78/47
Line 17	12	67/48	78/48
Line 18	12	67/50	78/50
Line 19	12	67/51	78/51
Line 20	12	67/53	78/53
Line 21a	12	67/54	78/54
Line 21b	12	67/55	78/55
Line 21c	12	67/56	78/56

2022 City of Philadelphia NET PROFIT TAX

Corporations are not subject to this tax. Proof of Pro Rata share must be attached (if applicable)

If you are not eligible for PA 40 Schedule SP, you are not eligible for income-based taxation and are not eligible for Lines 3-4 or Lines 8-9.

Entity Classification (**MUST** select one):

Individual / Sole Proprietor Partnership Estate Trust

9999999999
9999999999
9999999999

CUSTOMER BUSINESS NAME.....

CUSTOMERFIRSTNAME M CUSTOMERLASTNAME..... CUSTOMEREMAILADDRESS.....

CUSTOMERSTREETADDRESS..... SUITE#.. CUSTOMERCITY.. PA 00000-0000

Check Box If Applies: Address Change Amended Return? Final Return: (add Cease Date) MM DD YYYY

Enter Percentage from Page 3, Worksheet D, Line 3, if applicable. 99 %

↓ Place "X" in box to indicate a loss

1. Pro Rata Resident taxable income/loss NOT eligible for Income Based Rate from Page 2, Worksheet A, Line 5...	1.	X	999999999999
2. Line 1 X .037900. If Line 1 is a loss, enter "0".....	2.		999999999999
3. Pro Rata Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet A, Line 6.....			
4. Line 3 X .01500. If Line 3 is a loss, enter "0".....	3.	X	999999999999
5. Total Resident Tax Due (Line 2 plus Line 4).....	4.		999999999999
	5.		999999999999
6. Pro Rata Non-Resident taxable income/loss NOT eligible for Income Based Rate from Page 2, Worksheet B, Line 7.....			
7. Line 6 X .034400. If Line 6 is a loss, enter "0".....	6.	X	999999999999
	7.		999999999999
8. Pro Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet B, Line 8...			
9. Line 8 X .01500. If Line 8 is a loss, enter "0".....	8.	X	999999999999
	9.		999999999999
10. Total Non-Resident Tax Due (Line 7 plus Line 9).....	10.		999999999999
11. Total Tax Due (Line 5 plus Line 10).....			
12. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.....	11.		999999999999
	12.		999999999999
13. Tax Due after 60% credit (Line 11 minus Line 12).....			
14a. KOZ Credits	13.		999999999999
	14a.		999999999999
14b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.....			
14c. Total payments and credits (Line 14a plus Line 14b).....	14b.		999999999999
	14c.		999999999999
15. Net Tax Due: (Line 13 minus Line 14c). If less than 0 enter the difference on Line 18.....	15.		999999999999
16. Interest and Penalty. Refer to web site for current percentage.....			
17. TOTAL DUE including Interest and Penalty (Line 15 plus Line 16). Use payment coupon. Make check payable to: "City of Philadelphia".....	16.		999999999999
	17.		999999999999
18. Tax Overpaid. If Line 14c is greater than Line 13, enter difference here.....			
19. Enter 50% of Page 2, Worksheet C, Line 3. Do not use this line to remit estimated payments.....	18.		999999999999
	19.		999999999999
20. Balance Available: Line 18 minus Line 19. If greater than 0 proceed to Overpayment Options.....			
OVERPAYMENT OPTIONS Only available if Line 18 is greater than 0. Enter the amount to be:	20.		999999999999
21a. Refunded. Do not file a separate Refund Petition.....	21a.		999999999999
12 Applied, up to the tax due, to the 2022 Business Income & Receipts Tax Return.....	21b.		999999999999
21c. Applied to the 2023 Net Profits Tax.....	21c.		999999999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

Vendor ID & Submission Date



Instructions for Worksheets A and B

Enter on Line 1 the net income or loss from the appropriate Federal Tax return(s) or if applicable, the Profit and Loss Statement.

Examples of Line 2 adjustments (not all inclusive): Federal Form 1040, Schedule "C" filers - add back to net income any taxes based on net income which have been deducted in arriving at reported net income, e.g., prior year Net Profits Tax (**the Business Income & Receipts Tax paid is deductible**). Federal Form 1065 filers - add back to net income any taxes based on net income, capital gains, and guaranteed payments to partners; deduct from net income IRC section 179 expense. Nonresidents may take an income exclusion for Public Law 86-272 activity.

WORKSHEET A: Business Income (Loss) for Residents

1. Net Income (Loss).....	1.	<input type="text"/>	.00
2. Federal Form 1065, Schedule K-1 and other adjustments.....	2.	<input type="text"/>	.00
3. Other taxable income.....	3.	<input type="text"/>	.00
4. Taxable Resident Net Income (Loss). Add Lines 1 through 3.....	4.	<input type="text"/>	.00
5. Taxable Pro Rata Resident portion of Net Income/Loss NOT eligible for Income-based rate. Enter here and on Page 1, Line 1.....	5.	<input type="text"/>	.00
6. Taxable Pro Rata Resident portion of Net Income/Loss eligible for Income-based rate. Enter here and on Page 1, Line 3.....	6.	<input type="text"/>	.00

WORKSHEET B: Business Income (Loss) for Nonresidents

Nonresidents of Philadelphia may apportion all or part of their net income to their places of business located outside of Philadelphia on Line 5, using **Worksheet NR-3** on Page 4. The apportionment is based on a **three factor** formula consisting of an average of the property owned, the salaries and wages paid, and the receipts earned during the tax year.

1. Net Income (Loss).....	1.	<input type="text"/>	.00
2. Federal Form 1065, Schedule K-1 and other adjustments.....	2.	<input type="text"/>	.00
3. Other taxable income.....	3.	<input type="text"/>	.00
4. Total Net Income (Loss). Add Lines 1 through 3.....	4.	<input type="text"/>	.00
5. Philadelphia apportionment factor from Page 4, Worksheet NR-3, Line 12.....	5.	<input type="text"/>	
6. Taxable Nonresident Net Income (Loss). (Line 4 times Line 5).....	6.	<input type="text"/>	.00
7. Taxable Pro Rata Nonresident portion of Net Income/Loss NOT eligible for Income-based rate. Enter here and on Page 1, Line 6.....	7.	<input type="text"/>	.00
8. Taxable Pro Rata Nonresident portion of Net Income/Loss eligible for Income-based rate. Enter here and on Page 1, Line 8.....	8.	<input type="text"/>	.00

WORKSHEET C: Computation of Estimated Tax Base

If the amount on Line 3 is \$100 or less, estimated payments are not required. If the amount on Line 3 is greater than \$100, enter 25% of the amount on the first and second estimated coupon. If Net Profits Tax estimated payments are required, there are two payments due. Payments for the current year's estimated tax are due twice per year. The first payment is due April 15 of each year, and the second installment is due by June 15. **Estimated tax payments are not required on September 15, 2022 or January 15, 2023.**

1. Net Profits Tax Liability from Page 1, Line 11.....	1.	<input type="text"/>	.00
2. Business Income & Receipts Tax Credit from Page 1, Line 12 or Page 3, Worksheet D, Line 8.....	2.	<input type="text"/>	.00
3. Estimated Payments Base (Line 1 minus Line 2) If Line 2 is greater than Line 1, no Estimate coupon is needed.....	3.	<input type="text"/>	.00



**WORKSHEETS D, E, K and EXTENSION
2022 NET PROFITS TAX RETURN**

**These are worksheets only.
Do not file these worksheets with your return.**

WORKSHEET D: ALLOCATION OF BUSINESS INCOME & RECEIPTS TAX CREDIT FOR PARTNERSHIPS, ETC., WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)

1. Enter the portion of taxable income on which 2022 Business Income & Receipts Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....	1.	<input type="text"/>	.00
2. Enter the total taxable income of the taxpayer on which 2022 BIRT has been paid.....	2.	<input type="text"/>	.00
3. Divide Line 1 by Line 2 and enter the percentage here and on Page 1 of the return.....	3.	<input type="text"/>	%
4. Enter the amount from Worksheet K, Line 2.....	4.	<input type="text"/>	.00
5. Multiply the amount on Line 4 by the percentage on Line 3.....	5.	<input type="text"/>	.00
6. Subtract Line 5 from Line 4.....	6.	<input type="text"/>	.00
7. Enter the amount from Page 1, Line 11.....	7.	<input type="text"/>	.00
8. Business Income & Receipts Tax Credit allowed. Enter the lesser of Line 6 or Line 7 here and on Page 1, Line 12.....	8.	<input type="text"/>	.00

WORKSHEET E: Summary of Payments and Other Credits

1. 2022 Estimated Net Profits Tax Payments.....	1.	<input type="text"/>	.00
2. Payments of 2022 Net Profits Tax made with Application for Extension of Time to File.....	2.	<input type="text"/>	.00
3. Overpayment of 2022 Business Income & Receipts Tax or 2021 Net Profits Tax to be applied to this return.....	3.	<input type="text"/>	.00
4. TOTAL of Lines 1 through 3. Enter here and on Page 1, Line 14b.....	4.	<input type="text"/>	.00

WORKSHEET K: 60% Business Income and Receipts Tax Credit

1. Enter the amount from Page 1, Line 1 of the 2022 Business Income & Receipts Tax or BIRT-EZ return.....	1.	<input type="text"/>	.00
2. Enter 60% of the amount on Line 1. If your entity has corporate members, STOP HERE and enter this amount on Worksheet D, Line 4.....	2.	<input type="text"/>	.00
3. Enter the amount from Page 1, Line 11 of the 2022 Net Profits Tax return.....	3.	<input type="text"/>	.00
4. Business Income & Receipts Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 12.....	4.	<input type="text"/>	.00

EXTENSION WORKSHEET

This is an extension worksheet to be used when figuring the amount of Net Profits tax you owe. You must file an actual return by the extension due date to satisfy your filing requirements. If an extension of time has been obtained from the Internal Revenue Service for filing your corporate, partnership or individual tax returns, the corresponding returns are due on or before the due date of the federal extension(s). **You must pay 100% of the estimated tax due by April 18, 2023. Filing an extension coupon does not extend the time to pay the tax.** Interest and penalty shall be added to the amount of tax not paid by the statutory due date. You will not receive written confirmation of your extension request. **NOTE: If you have filed for an automatic federal extension but do not believe you will owe any tax, you do not need to file an extension coupon.**

1. 100% of estimated 2022 NET PROFITS tax due.....	1.	<input type="text"/>	.00
2. Other payments and credits you expect to report on the NPT return.....	2.	<input type="text"/>	.00
3. Tax Balance Due (Line 1 minus Line 2). Enter on the Extension Coupon. If Line 2 is greater than Line 1, no extension coupon is needed.....	3.	<input type="text"/>	.00



Calculation of Average Values of Real and Tangible Property Used in Business:

	COLUMN A PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1. Inventories of Raw Materials, Work in Process and Finished Goods..... 1.	<input type="text"/>	<input type="text"/>
2. Land and Buildings Owned (at average original cost)..... 2.	<input type="text"/>	<input type="text"/>
3. Machinery and Equipment Owned (at average original cost)..... 3.	<input type="text"/>	<input type="text"/>
4. Other Tangible Assets Owned (at average original cost)..... 4.	<input type="text"/>	<input type="text"/>
5. Rented Property (at 8 times the net annual rental)..... 5.	<input type="text"/>	<input type="text"/>
6. Total average value of Property used WITHIN PHILADELPHIA 6.	<input type="text"/>	XXXXXXXXXX
7. Total average value of Property used EVERYWHERE 7.	XXXXXXXXXX	<input type="text"/>

Computation of Apportionment Factors:

8A. Total average value of Philadelphia property from Column A, Line 6 above..... 8A.	<input type="text"/>	.00
8B. Total average value of property everywhere from Column B, Line 7 above..... 8B.	<input type="text"/>	.00
8C. Philadelphia property factor (Line 8A divided by Line 8B)..... 8C.	<input type="text"/> ÷ <input type="text"/>	
9A. Philadelphia Payroll..... 9A.	<input type="text"/>	.00
9B. Payroll Everywhere..... 9B.	<input type="text"/>	.00
9C. Philadelphia payroll factor (Line 9A divided by Line 9B)..... 9C.	<input type="text"/> ÷ <input type="text"/>	
10A. Philadelphia receipts before BIRT Statutory Exclusion..... 10A.	<input type="text"/>	.00
10B. Gross receipts everywhere..... 10B.	<input type="text"/>	.00
10C. Philadelphia receipts factor (Line 10A divided by Line 10B)..... 10C.	<input type="text"/> ÷ <input type="text"/>	
11. TOTAL FACTORS (Total of Lines 8C, 9C and 10C)..... 11.	<input type="text"/> ÷ <input type="text"/>	
12. Philadelphia apportionment factor (Line 11 divided by applicable number of factors)..... 12.	<input type="text"/> ÷ <input type="text"/>	

Enter factor here and on Page 2, Worksheet B, Line 5.

Allocation versus Apportionment of a Nonresident's Net Profits

A nonresident individual, partnership, association or other unincorporated entity conducting or carrying on any business, profession, trade, enterprise or other activity is required to pay the Net Profits Tax (NPT) on the entire net profits of the business if **all** activity is conducted within the City of Philadelphia. This is true despite the absence of a Philadelphia office or business location.

Where a nonresident maintains **both** Philadelphia and non-Philadelphia branch offices, the taxpayer **may allocate** net profits between or among the Philadelphia and non-Philadelphia branch locations. The taxpayer must be prepared to show the Revenue Department that each branch office or location is self-sustaining and established. This is a question of fact, depending on the particular circumstances in each case. One factor (of many) used by the Department to support a branch office is the presence of separate branch accounting books and records to support the allocation of the net profits between or among the various branch offices. In the absence of separate accounting records, the nonresident taxpayer **must apportion** their net profits using the three-factor apportionment formula. **Refer to Income Tax Regulation 222 at www.phila.gov/revenue.**



Philadelphia Scan Line Data

2022 Net Profit Extension Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always “333”
4 – 5	Type Tax ID - 03
6 – 11	Period Reference ID - 123122
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 – 67	0 Filled
68	Check Digit (Reference Page 7)

Philadelphia Scan Line Data

2022 Net Profit Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always “333”
4 – 5	Type Tax ID - 03
6 – 11	Period Reference ID - 123122
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 – 67	0 Filled
68	Check Digit (Reference Page 7)

Philadelphia Scan Line Data

2022 Net Profit - 1st Estimated Payment Coupon

<u>Field #</u>	<u>Description</u>
1 - 3	Always "333"
4 - 5	Type Tax ID - 03
6 - 11	Period Reference ID - 123122
12 - 19	0 Filled
20 - 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

Philadelphia Scan Line Data

2022 Net Profit - 2nd Estimated Payment Coupon

<u>Field #</u>	<u>Description</u>
1 - 3	Always "333"
4 - 5	Type Tax ID - 03
6 - 11	Period Reference ID - 123122
12 - 19	0 Filled
20 - 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

2022 No Tax Liability Tax			
Field Definition	Max Chars	X/Y Start	X/Y End
Barcode #	31722		
Classification Barcode	n/a	56/64	77/64
Registartion Point (Top, Left)	n/a	5/4	6/4
Registartion Point (Top, Right)	n/a	80/5	81/5
Registartion Point (Bottom, Left)	n/a	6/63	7/63
Registartion Point (Bottom, Left)	n/a	79/62	80/62
Individual/Sole Proprietor Classification	1	9/8	n/a
Corporation Classification	1	21/8	n/a
Partnership Classification	1	32/8	n/a
Estate Classification	1	42/8	n/a
Trust Classification	1	50/8	n/a
PHTIN (Philadelphia Tax Identification Number	10	59/4	68/4
EIN	9	60/6	68/6
SSN	9	60/8	68/8
Business Name	255*	8/11	78/11
First Name	50	8/13	24/13
Middle Initial	1	26/13	n/a
Last Name	255*	28/13	51/13
Email Address	255*	53/13	78/13
Street Address	255*	8/15	40/15
Apartment/Suite #	30*	42/15	49/15
City	100*	51/15	64/15
State	2	66/15	67/15
Zip/Postal Code	10	69/15	78/15
Address Change Check Box	1	27/17	n/a
Amended Return Check Box	1	38/17	n/a
Final Return Check Box	1	50/17	n/a
Termination Date	10	60/17	69/17

**2022 City of Philadelphia
BUSINESS INCOME & RECEIPTS TAX
NO TAX LIABILITY (NTL)**

9999999999
9999999999
9999999999

Entity Classification (**MUST** select one):

Individual / Sole Proprietor Corporation Partnership Estate Trust

CUSTOMER BUSINESS NAME.....

CUSTOMERFIRSTNAME M CUSTOMERLASTNAME..... CUSTOMEREMAILADDRESS.....

CUSTOMERSTREETADDRESS..... SUITE#.. CUSTOMERCITY.. PA 00000-0000

Check Box If Applies: Address Change Amended Return? Final Return: (add Cease Date) **MM DD YYYY**

Instructions

Philadelphia's Business Income and Receipts Tax (BIRT) return includes a taxable gross receipts exclusion of \$100,000. Beginning with tax year 2022, a taxpayer who has Philadelphia taxable gross receipts of \$100,000 or less –and as a result, owes no BIRT– is not required to file this return.

If you have Philadelphia gross taxable receipts of \$100,000 or less, and you choose not to file the BIRT return, please complete this No Tax Liability (NTL) form by:

1. Completing the taxpayer information above, **and**
2. Signing below.

By doing so, you will avoid any non-filer issues. This NTL form allows you and the Department of Revenue to maintain consistent records of tax compliance.

Even if you don't owe BIRT this year, and choose not to file a return, **you may still owe Net Profits Tax (NPT)**. You may choose to file a BIRT return when you have a loss to report, even when there is no obligation to file a return. Whether or not you file a return, you must maintain records in the event of an audit, and to carryforward any net operating loss to a future year. An NTL form does not record net operating losses from year to year. Please consult your tax professional or visit www.phila.gov/revenue for more information.

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____