

2025 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

FOR BUSINESS CONDUCTED 100% IN PHILADELPHIA

Entity Classification (MUST select one):

☐ Individual/ Sole Proprietor ☐ Corporation ☐ Partnership ☐ Estate ☐ Trust

Business Name

First Name

MI

Last Name

Street Address

Apt / Suite

City

State

Zip / Postal Code

Taxpayer E-mail Address

2025 BIRT-EZ

DUE DATE: APRIL 15, 2026

PHTIN

EIN

SSN

Check Box If Applies:

Final Return:
(add Cease Date)

Amended Return

Address Change

☐ Will your business claim a Loss-Carry Forward from a merger or acquired entity on this return?

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

Event Name:

COMPUTATION OF TAX DUE OR OVERPAYMENT

- NET INCOME PORTION OF TAX (from Page 2, Line 7).
If there is no tax due, enter "0".....
- GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 10).
If there is no tax due, enter "0".....
- Tax Due for the 2025 Business Income & Receipts Tax (Line 1 plus Line 2).....
- Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....
- Tax Due 2025. (Line 3 minus Line 4).....
- MANDATORY 2026 BIRT Estimated Payment (See Instructions)**.....
- Total Due by **4/15/2026** (Line 5 plus Line 6).....

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ESTIMATED PAYMENTS AND OTHER CREDITS

- Include any estimated and/or extension payments of 2025 BIRT previously made, and any credit from overpayment of the 2024 BIRT and/or 2025 NPT return.....
- Net Tax Due (Line 7 less Line 8).
If Line 8 is greater than Line 7, enter "0".....
- Penalty and Interest
Refer to web site for current percentage.....
- TOTAL DUE** including Interest and Penalty (Line 9 plus Line 10).
Use payment coupon. Make check payable to: "City of Philadelphia"

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

- Refunded. **Do not file a separate Refund Petition**.....
- Applied to the 2025 Net Profits Tax Return.....
- Applied to the 2026 Business Income & Receipts Tax.....

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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 # _____

2025 BIRT-EZ TAX COMPUTATION SCHEDULES

PHTIN

EIN

SSN

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

1. **METHOD II.** Net Income (or loss) as properly reported to the Federal Government..... 1.
Trade Show Vendors see Instructions before completing.

OR

2. **METHOD I.** Net Income (or loss) in accordance with Accounting System..... 2.

3. Loss Carry Forward, if any..... 3.

4. Loss Carry Forward from Acquired entity..... 4.

5. Total Loss Carry Forward (Sum of Line 3 & Line 4)..... 5.

6. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 5)..... 6.

7. **TAX DUE** (Line 6 X .0571). **If Line 6 is a loss, enter zero here and on Page 1, Line 1**..... 7.

GROSS RECEIPTS PORTION**Do not report negative numbers for gross receipts.**

TAXABLE GROSS RECEIPTS from:

8a. Sales and/or rentals of tangible personal property..... 8a.

8b. Services..... 8b.

8c. Rentals of real property..... 8c.

8d. Royalties..... 8d.

8e. Gains on sales of capital business assets..... 8e.

8f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.)..... 8f.

8g. Dividends. (Not applicable to individuals.)..... 8g.

8h. Interest. (Not applicable to individuals.)..... 8h.

8i. Other. (Describe) 8i.

9. **TAXABLE GROSS RECEIPTS.** (Add Lines 8 through 8i.)..... 9.

10. **TAX DUE.** (Line 9 X .001410) **Enter here and on Page 1, Line 2**..... 10.

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2025 BIRT-EZ SCHEDULE SC
SPECIAL CREDIT SCHEDULE

PHTIN

EIN

SSN

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 2025 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Department of Revenue. 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>.

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| 1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries)..... | 1. | |
| 2. Credit for New Job Creation..... | 2. | |
| 3. Green Roof Tax Credit..... | 3. | |
| 4. Life Partner and Transgender Care Health Benefits Tax Credits..... | 4. | |
| 5. Distressed Business Tax Credit..... | 5. | |
| 6. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10..... | 6. | |
| 7. Healthy Beverage Tax Credit..... | 7. | |
| 8. TOTAL CREDITS (Add Lines 1 through 7)
Enter the amount of Line 8 on Page 1, Line 4 of the 2025 BIRT or BIRT-EZ Return.
(Cannot exceed amount on Page 1, Line 3.)..... | 8. | |