

2025 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

FOR BUSINESS CONDUCTED IN AND OUT OF 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

DUE DATE: APRIL 15, 2026

PHTIN

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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?

COMPUTATION OF TAX DUE OR OVERPAYMENT

- NET INCOME PORTION OF TAX (from Schedule B, Line 13 or Schedule A, Line 14).
If there is no tax due, enter "0".....
- GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 13).
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).....

1.	
2.	
3.	
4.	
5.	
6.	
7.	

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 Penalty and Interest (Line 9 plus Line 10).
Use payment coupon. Make check payable to: "City of Philadelphia".....

8.	
9.	
10.	
11.	

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.....

12a.	
12b.	
12c.	

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 SCHEDULE B**COMPUTATION OF TAX ON NET INCOME (METHOD II)**

To be used by taxpayers electing to report net income as reported to and ascertained by the Federal Government, rather than 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.












































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.

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Place "X" in box to indicate a loss. 

1. Net Income (Loss) as properly reported to the Federal Government.....	1.		
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.		
(b) Net Income (Loss) from certain port related activities. (Reg. § 302 (T)).....	2b.		
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. § 101 (D)(3)).....	2c.		
(d) Net Income (Loss) from Public Law 86-272 activities.....	2d.		
(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.		
(f) Line 1 minus Lines 2a through 2e.....	2f.		
(g) All other receipts from other corporations of the same affiliated group. (Reg. § 302 (N)).....	2g.		
(h) Gross Receipt per BIRT Regulation § 404(B)(5)(e).....	2h.		
(i) Divide Line g by Line h and enter the result here.....	2i.		
(j) Multiply Line f by Line i and enter the result here.....	2j.		
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....	3.		
4. Total Non-business Income (Loss).....	4.		
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....	5.		
6. Apportionment Percentage from Schedule C-1, Line 3.....	6.		
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.		
8. Non-business Income (Loss) allocated to Philadelphia.....	8.		
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.		
10. Loss Carry Forward, if any.....	10.		
11. Loss Carry Forward from Acquired entity.....	11.		
12. Taxable Income (Loss). (Line 9 minus Line 10 minus Line 11).....	12.		
13. TAX DUE (Line 12 times .0571) If Line 12 is a loss, enter zero..... ENTER HERE AND ON PAGE 1, LINE 1 OF THIS RETURN.			

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2025 BIRT SCHEDULE C-1

For business conducted in and out of Philadelphia

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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.

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

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.

2025 BIRT SCHEDULE D**COMPUTATION OF TAX ON GROSS RECEIPTS****The following taxpayers should file the Birt HJ return**

- (1) Taxpayers Registered Under the Pennsylvania Securities Act of 1972;
- (2) 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 & Mutual Thrift Institutions);
- (3) Other Financial Businesses.

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These industries should file BIRT-HJ Return, available on our website at www.phila.gov/revenue.

Do not report negative numbers on this schedule.

- | | | |
|--|-----|--|
| 1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets..... | 1. | |
| 2. Gross Receipts from services..... | 2. | |
| 3. Gross Receipts from rentals of real property..... | 3. | |
| 4. Total of Lines 1 through 3..... | 4. | |
| 5. Adjustments to Total Gross Receipts (Gross Receipts which do not meet the definition of "Business") (BIRT Reg. § 101 (D)): | | |
| 5a. Gross Receipts from certain port related activities..... | 5a. | |
| 5b. Gross Receipts from specific PUC and ICC business activities..... | 5b. | |
| 5c. Other (specify)..... | 5c. | |
| 6. Gross Sales/Receipts Everywhere (Line 4 minus Lines 5a through 5c)..... | 6. | |
| 7. Less exclusions from: | | |
| 7a. Sales delivered outside of Philadelphia..... | 7a. | |
| 7b. Services performed outside of Philadelphia..... | 7b. | |
| 7c. Rentals of real property outside of Philadelphia..... | 7c. | |
| 7d. Other (specify)..... | 7d. | |
| 8. Net Taxable receipts (Line 6 minus Lines 7a through 7d)..... | 8. | |
| 9. Receipts on which tax is to be computed by the Alternate Method.
(Enter here and on Schedule E, Line 1, 5 or 10.)..... | 9. | |
| 10. Receipts subject to tax at the regular rate (Line 8 minus Line 9)..... | 10. | |
| 11. TAX DUE at the regular rate. (Line 10 times .001410)..... | 11. | |
| 12. TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable..... | 12. | |
| 13. TOTAL TAX DUE (Line 11 plus Line 12)..... | 13. | |

Enter here and on Page 1, Line 2 of this return.



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2025 BIRT SCHEDULE A

COMPUTATION OF TAX ON NET INCOME (METHOD I)

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.		
2. Net Income (Loss) from certain port related activities. (Reg. § 302 (T)).....	2.		
3. Net Income (Loss) from specific PUC and ICC business activities. (Reg. § 101 (D)(3)).....	3.		
4. Net Income (Loss) from Public Law 86-272 activities.....	4.		
5. Adjusted Net Income (Loss) (Line 1 minus Lines 2, 3 and 4).....	5.		
6. Total Non-business Income (Loss).....	6.		
7. Income (Loss) to be apportioned (Line 5 minus Line 6).....	7.		
8. Apportionment Percentage from Schedule C-1, Line 3.....	8.		
9. Income (Loss) apportioned to Philadelphia (Line 7 times Line 8).....	9.		
10. Non-business Income (Loss) allocated to Philadelphia.....	10.		
11. Current year Income (Loss) (Line 9 plus Line 10).....	11.		
12. Loss Carry Forward, if any.....	12.		
13. Loss Carry Forward from Acquired entity.....	13.		
14. Taxable Income (Loss). (Line 11 minus Line 12 minus Line 13).....	14.		
15. TAX DUE (Line 14 times .0571) If Line 14 is a loss, enter zero.....	15.		

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





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CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2025 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 10)..... | 1. | |
| 2. Cost of goods sold for the receipts reported on Line 1..... | 2. | |
| 3. TAX BASE (Line 1 minus Line 2)..... | 3. | |
| 4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero..... | 4. | |

B. WHOLESALEERS

- | | | |
|--|-----|--|
| 5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 10)..... | 5. | |
| 6. Applicable Cost of Goods for the receipts reported on Line 5: | | |
| (a) Cost of material..... | 6a. | |
| (b) Cost of Labor..... | 6b. | |
| 7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b)..... | 7. | |
| 8. TAX BASE (Line 5 minus Line 7)..... | 8. | |
| 9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero..... | 9. | |

C. RETAILERS

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

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





PHTIN	<input type="text"/>
EIN	<input type="text"/>
SSN	<input type="text"/>

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2025 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 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>.

1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries).....	1. <input type="text"/>
2. Credit for New Job Creation.....	2. <input type="text"/>
3. Green Roof Tax Credit.....	3. <input type="text"/>
4. Life Partner and Transgender Care Health Benefits Tax Credits.....	4. <input type="text"/>
5. Distressed Business Tax Credit.....	5. <input type="text"/>
6. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10.....	6. <input type="text"/>
7. Healthy Beverage Tax Credit.....	7. <input type="text"/>
8. TOTAL CREDITS (Add Lines 1 through 8).....	8. <input type="text"/>

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.)



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City of Philadelphia—Department of Revenue

2025 BIRT Schedule LCF - Page 1 of 2**Acquired Net Operating Loss**

Use this form ONLY to report losses from acquired entities acquired *after* TY 2021. Only submit this form ONE TIME for each acquired entity. Do not use this form for losses generated internally. See the LCF Schedule instructions before proceeding.

Name of acquired business		
PHTIN of acquired business		
EIN of acquired business		
Date of acquisition (MM-DD-YYYY)		
Percent ownership in acquired business		%
<input type="checkbox"/> A. Check box if IRC 381 applies	<input type="checkbox"/> B. Check box if IRC 382 applies	
Total Available Loss Carryforward from Acquired Business		\$

PART A: For taxpayers claiming IRC 381 and IRC 382

1. Number of days remaining in tax year after taxpayer acquired business	
2. Total days in the tax year	365
3. Pro-rated percentage of ownership (Divide Line 1 / Line 2 - cannot be greater than 1.0)	%

Taxpayers claiming IRC 381: proceed to Line 4**Taxpayers claiming IRC 382: enter the percentage from Line 3 on Line 11 and proceed to Line 6**

4. Net Income Reported (Method I or Method II - see instructions)	
5. Amount of LCF from acquired business to be used in first year (multiply Line 3 x Line 4)	

PART B: For taxpayers claiming IRC 382

6. Fair Market Value (FMV) of the Acquired Business as reported to the IRS	
7. Long-Term Tax-Exempt Rate	
8. IRC 382 acquired LCF limitation amount to be used each year (multiply Line 6 x Line 7)	
9. Philadelphia apportionment percentage (see instructions)	
10. Total Philadelphia IRC 382 acquired LCF limitation amount to be used each year after first year of acquisition (multiply Line 8 x Line 9, use a whole dollar amount)	

If the current tax year is the year of acquisition, complete Lines 11 and 12

11. Pro-rated percentage of ownership for the year of acquisition (from Line 3)	
12. Total Philadelphia IRC 382 acquired LCF limitation to be used in tax year acquisition (Multiply Line 10 x Line 11)	



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City of Philadelphia—Department of Revenue

2025 BIRT Schedule LCF - Page 2 of 2**Acquired Net Operating Loss****PART C: For taxpayers claiming IRC 382 and reporting a “built-in gain”**

13. Recognized Built-in Gain within the 5-year recognition period	
14. Philadelphia apportionment percentage (see instructions)	%
15. Philadelphia Recognized Built-in Gains within the 5-year recognition period	
16. Total Philadelphia IRC 382 acquired LCF limitation for each tax year after first year (Add line 15 to line 10 if after first year or line 12 if this tax year is the first year)	

PART D: Total Acquired LCF to be used on the BIRT Schedule A or Schedule B

17. Current year available LCFs from any previously acquired business entities	
18. Indicate the amount of LCF available as calculated on line 5, line 10, line 12, or line 16 as applicable	
19. Total acquired LCF to be used on BIRT Schedule A Line 12, BIRT Schedule B Line 10 or BIRT EZ Page 2, Line 4	

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