

# IMPORTANT NOTICES

**Change Form:** this new form is included with your mailed coupon package. Use this form to report business terminations, mailing address changes and changes in business entity. Do not file Page 1 of the 1999 Business Privilege - New Start return if your business terminated in 1998.

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**Loss Carry Forward:** The Department is providing the amount of loss carry forward available to you when filing your 1999 Business Privilege - New Start Tax return. This figure is shown on the Loss Carry Forward Statement that was mailed to you.

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## **Active Presence**

As of 7/1/98, the scope of the BPT has been expanded to an "active presence" nexus standard to identify persons doing business in the City.

"Active Presence" includes any activity within the City by a person that makes possible the creation, realization or continuance of contractual relationships between the person and customers located within the City. Solicitation within the City by a person, through one or more employees, agents, or independent contractors, is sufficient to constitute active presence in the City. Physical presence (the maintenance of an office or property) in the City is not required to establish active presence in the City.

Entities meeting the new active presence criteria, and engaging exclusively in the sale of tangible personal property, should call 215-686-6600 and request the instructions for Active Presence booklet. This information is also available on our website at [www.phila.gov/departments/Revenue](http://www.phila.gov/departments/Revenue)

**Note: Any business performing services in Philadelphia will not be affected by this legal change.**