

GENERAL INFORMATION

BUSINESS PRIVILEGE LICENSE: New taxpayers must pay a one-time \$200 license fee when applying for a business tax account number; all taxpayers already possessing a valid Business Privilege License do not have to pay this fee or any further Business Privilege license renewal fees unless there is a change in business entity.

If your business terminated in 1998, you are not liable for the 1999 Business Privilege Tax New Start return. To report your termination of activity, complete the change form included with your coupons or use the change form in the back of this book.

Failure to file this return by the due date could result in the imposition of fines and legal costs. Taxpayers unable to pay the tax due with the return should still file the return and contact the Taxpayer Services Unit, Public Service Concourse, Municipal Services Building, 1401 John F. Kennedy Boulevard, Philadelphia, PA 19102, or call 215-686-6600 to discuss entering into a payment agreement.

Instruction Sheet B: Sample Business Privilege Tax - New Start Filing.

Instruction Sheet C: Instructions on when and where to file tax returns and coupon payments.

Instruction Sheet D: Instructions for reporting losses on the net income portion of the Business Privilege Tax, computation of loss carry forwards, computation of interest and penalty, and frequently asked questions (FAQ's).

Instruction Sheet E: Extension Worksheet

Instruction Sheet F: Instructions for calculating the Net Income portion of the Business Privilege Tax.

Instruction Sheet G: Instructions for calculating the Gross Receipts portion of the Business Privilege Tax.

Instruction Sheet H: Application for Philadelphia Business Tax Account Number

Business Privilege Tax New Start - NSEZ Return and NS Regular Return

Page 1: This is the **summary page** for the return. This form will be optically scanned; print numbers legibly. **Photocopies of these forms are not acceptable. Do not use correction fluids for changes.**

Page 2: Contains the **tax computation schedules** for the net income and gross receipts portions of the Business Privilege Tax New Start EZ-Return.

Page 3: **SCHEDULE A.** Computation of Tax on Net Income. To be used by taxpayers who have elected to report net income in accordance with their accounting system (Method I).

Page 4: **SCHEDULE B.** Computation of Tax on Net Income; to be used by taxpayers who have elected to report net income as returned to and ascertained by the Federal Government (Method II).

Page 5: **SCHEDULE C-1.** Apportionment of Net Income; to be used by all taxpayers whose net income is subject to apportionment.

Page 6: Contains Schedules "D" and "G".

SCHEDULE D. Computation of Tax on Gross Receipts.

SCHEDULE G. Exclusions. To be used by all taxpayers who claim exclusions from gross receipts.

Page 7: **SCHEDULE E.** Alternative Computation of Tax on Gross Receipts; to be used by manufacturers, wholesalers and retailers who elect to use the alternative method to compute tax on gross receipts.

Page 8: Payment and Extension coupons - Blank (To be used **only** if preprinted coupons were not received.)