

## **WHEN AND WHERE TO FILE**

Business Privilege Tax and Net Profits Tax Returns which are due by April 17, 2000 must be filed using the following procedures:

### **I. TAX PAYMENTS**

**Payments of tax MUST be made separately from the filing of the tax returns.** Coupons for each tax must be included with the check or money order and mailed to:

City of Philadelphia  
Department of Revenue  
P.O. Box 1529  
Philadelphia, Pa. 19105-1529

Entities that are currently registered with the City of Philadelphia Department of Revenue have received a **POSTAGE-PAID** envelope and **PRE-PRINTED** coupons for this purpose.

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**II. TAX RETURNS** (Remove both perforated labels from the envelope flap and choose the label that applies to either of the following situations)

**A. If any of the returns you are filing shows a request for a refund to be sent to you, mail ALL returns to:**

Refund Due  
City of Philadelphia  
Department of Revenue  
P.O. Box 1137  
Philadelphia, Pa. 19105-1137

Example:

2000 Business Privilege tax: \$100.00 tax due.  
1999 Net Profits Tax: Refund requested of \$1000.00 after applying \$100.00 to the 2000 Business Privilege Tax return.

Use label marked: **Refund Due**

**B. If you are not requesting a refund on any of your filings, ALL mail returns to:**

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

Important: Do not use P.O. Box 1660 to remit payments; P.O. Box 1660 is only used for tax returns. All payments should be sent to P.O. Box 1529 as noted above.