

## **GENERAL INFORMATION**

**Corporations are liable for both the gross receipts and the net income portions of the Business Privilege Tax. Complete Business Privilege Tax Regulations are available at [phila.gov/revenue](http://phila.gov/revenue).**

**Labels** with your tax account number and address of record are included in the tax package mailed to you. Place the label on Page 1 or Page 3 of the return to facilitate proper processing. **Do not make changes to a name or address on the label; use the Change Form. Enter your account number on each schedule.**

Pages 1 and 3 of this booklet contain provisions for entering **Social Security** and **Federal Employer Identification** numbers. Disclosure of this information is required. Social Security and Employer Identification numbers are used to identify taxpayers and to ensure compliance with all City tax laws and will be treated as confidential.

**Do not staple or fold the tax return. Do not submit photocopies of the tax return.** To obtain additional returns, schedules and instructions, refer to the contact information below.

**Coupons** -- All payments of tax due with the return are to be made with a payment coupon. Preprinted coupons have been enclosed with the tax booklet(s) mailed to existing business accounts. The blank coupons located in this booklet should only be used if the preprinted coupons are not available.

An **Estimated Payment** of the 2004 Business Privilege Tax is **mandatory**. A coupon to remit any 2003 Business Privilege tax due **and** the estimated 2004 Business Privilege Tax is on Instruction Sheet VI.

**Job Creation Tax Credit** -- The City of Philadelphia has enacted a Job Creation Tax Credit against Business Privilege Tax liability (Philadelphia Bill #020116). Under the Job Creation Tax Credit program, eligible taxpayers may claim a BPT credit of \$1,000 for each qualified new full-time job created in the City. **You must apply for and be accepted into this program before any Job Creation Tax Credit may be taken.** For more information on this program, visit [www.phila.gov/revenue](http://www.phila.gov/revenue) or call 215-686-6432.

**Change Form** -- If your business terminated, changed address or entity, use the enclosed Change Form. A single Change Form can be used for all tax types for which you are liable. If there was a change of business entity (e.g., individual proprietorship to corporation) during 2003, you need a new Philadelphia Tax Account Number and Business Privilege License (a \$250 one-time fee). Refer to the contact information below to obtain an application.

**Contact Information** -- Call 215-686-6600 or send e-mail to [revenue@phila.gov](mailto:revenue@phila.gov). Applications, tax returns, schedules and instructions can be downloaded from our web site at [phila.gov/revenue](http://phila.gov/revenue). All forms are in Adobe Acrobat Format and require Acrobat Reader 4.0 or later. Additional Department of Revenue information, including complete BPT Regulations, is available on our web site.

**Federal Tax Return Schedules** -- **Only** include appropriate Federal schedules. **Do not submit blank schedules.** Worksheets are to be retained for your records.

**Federal Form #1099** -- Copies of Federal Form #1099 should be sent to:

Philadelphia Department of Revenue  
Forms Processing Unit  
Concourse - Municipal Services Building  
1401 John F. Kennedy Boulevard  
Philadelphia, PA 19102

**There is no transmittal form for filing Form #1099.** Employers with 50 or more Federal #1099 forms must file those forms on magnetic media, preferably on a Compact Disc (CD). The record format is the same as transmitted to the Internal Revenue Service.