WHEN AND WHERE TO FILE

2004 Business Privilege Tax and 2004 Net Profits Tax returns are due by April 15, 2005 and must be filed using the following procedures:

I. TAX PAYMENTS

Payment of tax MUST be made separately from the filing of the tax returns. Coupons for each tax must be included with a check or money order payable to the City of Philadelphia 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 PREPRINTED coupons for this purpose.

If Net Profits Tax estimated payments are required (see Page 2, Worksheet C), there are two payments due. The 1st estimated tax payment is due April 15, 2005 and the 2nd estimated tax payment is due June 15, 2005. **Estimated tax payments are not due on September 15, 2005 or January 15, 2006.**

ACH Debits and Credits are accepted for payment of Business Privilege and Net Profits Tax.
To register for this program, call the Electronic Filing Unit at 215-686-6519 or visit our web site.

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 a return you are filing requests a refund, use the label marked "Refund Due" and mail ALL returns to:

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

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

If you maintain a Business Privilege license but did not actively engage in business during 2004, you must complete the Change Form in this booklet and indicate that you are not in business. **Do not file the 2004 Business Privilege or 2004 Net Profits Tax returns.** If you begin a business again with the same Federal Identification or Social Security number, you should reinstate your Philadelphia tax account number. In this scenario, you will not have to pay for an additional Business Privilege Tax license.

Failure to file a 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 must 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.

Filing the Net Profits Tax extension coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date. See the computation of interest and penalty chart on Instruction Sheet III.