

CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE

INSTRUCTION BOOKLET

**BUSINESS PRIVILEGE TAX**  
AND  
**NET PROFITS TAX**  
FOR  
**“ACTIVE PRESENCE” FILERS ONLY**

**This booklet contains tax filing instructions for businesses engaging exclusively in the sale of tangible personal property within the limits of the City of Philadelphia as defined by the City Council of Philadelphia by amendment to Chapter 19-2600 of the Philadelphia Code.**

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*Any person having an active presence in the City is subject to the tax imposed by this section. Any activity within the City by a person, through one or more employees, agents, or independent contractors, that makes possible the creation, realization or continuance of contractual relationships between the person and customers located within the City, including but not limited to, the solicitation of business 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.*

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- Any business performing services in Philadelphia will not be affected by this change.
  - The actual filing schedules are included in the separate Business Privilege New Start, Net Profits Tax, and Business Privilege Tax regular booklets.

