

**Instructions for Petition for Reduced 2003 Business Privilege Tax**  
**Mandatory Estimated Payment**

The estimated payment of 2003 BPT is derived from Page 1 or Page 3, Line 4 of the Actual 2002 BPT return. This estimate is due by April 15, 2003. A petition is granted only in limited and specific cases where an unusual, unique and nonrecurring fact situation results in an unusually high current year tax liability or may result in unusually low tax liability in the following tax year. If you believe that you fall under this fact situation, complete this petition.

All of the information on the application must be completed. In the "basis for the petition" section, clearly explain why you believe the required estimate should be reduced.

If your business terminated in 2002 do not complete this petition. Indicate the termination date in the space provided on Page 1 or Page 3 of the Actual 2002 BPT return and place a zero (0) on Line 4 of Page 1 or Page 3.

Any non-filed tax returns for this account should be filed and you should be in an agreement status on any outstanding delinquencies before filing this petition.

The Technical Staff will notify you of their decision in this matter within 30 days.

If your petition is accepted and the actual tax due on the 2003 Business Privilege Tax return is greater than the petitioned amount, you will be charged interest and penalty on the additional tax back to April 15, 2003. The acceptance of this petition by the Department of Revenue constitutes a waiver of your right to seek abatement of subsequent interest and penalties imposed due to an underestimate of the actual tax liability.

Mail the completed petition to:  
Philadelphia Department of Revenue  
Technical Staff - Room 630 - MSB  
1401 John F. Kennedy Boulevard  
Philadelphia, PA 19102

Or fax the completed petition to: 215-686-6537