

**City of Philadelphia Department of Revenue
Design Specifications, Samples and Instructions for
2011 Tax Returns, Schedules and Payment Coupons**

Certain guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax returns. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner.

The following are guidelines for substitute and reproduced tax forms and schedules. Following these guidelines will help speed the approval process and processing of taxpayer forms. It is recommended that submission be made using .pdf files as e-mail attachments.

The following forms require prior approval by the Department:

Business Privilege Tax - EZ Return - Forms 0111 and 0211

Business Privilege Tax Regular Return - Forms 0311, 0411, 0511, 0611, 0711 and 0811

Net Profits Tax Return – Form NP11

School Income Tax Return – Form 4311

Annual Reconciliation of Employer Wage Tax – Form 5011

Annual Reconciliation of Employee Earnings Tax – Form 6011

All coupons for the remittance of tax due

Schedules retained by the taxpayer, instructions and the Change Form are included for your convenience.

All questions or comments concerning the design specifications of these forms should be directed to Michael Piller at 215-686-6299 or e-mail: michael.piller@phila.gov. For information regarding tax regulations, call the Department's Technical Staff at 215-686-6435. For general information call Taxpayer Services at 215-686-6600.

The vendor's name must appear at the bottom of each page. The preferred location on page 1 of each document is in the lower left hand corner.

Submit at least three variable data filled samples of all forms which require approval. One of the three variable data filled samples must have a full field entry on every line. Blank samples are not required.

Submit sample tax returns for approval to:

**Michael Piller
City of Philadelphia Department of Revenue
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102**

Each page is measured 85 characters across (X), 66 characters down (Y).

Each page has a registration mark in each of the four corners. The marks measure 3/16 of an inch square.

Printing Forms: Software must inform taxpayer to send the originally printed form, not a photocopy, for processing. Printed forms from software should require the taxpayer to select the following printing choices before the printing option can be chosen. "Shrink to fit" and "Reduce to printer margins" must be unchecked. "No graphics" must be unchecked.

Page Size: Reproduced or substitute forms must be printed on 8 1/2" x 11" paper.

Font Size: The preferred font and size to use for all entries of variable data is Courier 12 pt.

Two-Sided Forms: Reproduced or substitute forms may be printed on one side or both sides of the paper.

Rounding and Number formatting: All amounts should be numeric only and right justified. If the field is zero, leave blank. All amounts filled in on these forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar). Cents or ".00" should not be printed. In dollar amount entries do not include a dollar symbol, a cent symbol or any commas. **Do not use parentheses, brackets, the minus sign or the word "loss" for negative numbers.** Where appropriate, lines indicating a negative number will have an "X" placed at the beginning of that line.

Important Information for Filing Business Privilege Tax

If all business is conducted and/or located within Philadelphia, only the *BPT-EZ Pages 1 and 2* must be completed, printed and filed.

If business is conducted and/or located both in and out of Philadelphia, the *BPT Summary Page and the appropriate combination of Schedules A through E* must be completed, printed and filed. Tax practitioners should be able to print the Summary Page and all completed schedules without restrictions.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Privilege Tax return filed. Only Schedule A (Form 0711) or Schedule B (Form 0411) should be completed, printed and filed.

Schedule C-1 – Computation of apportionment factors to be applied to apportionable net income. You must complete Schedule C-1 if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed.

If Line 12 of Schedule C of the Business Privilege Tax Regular return is equal to 100%, the BPT-EZ return must be used instead. Schedule C should not be completed or filed if the BPT-EZ return is used (Forms 0111 and 0211).

Payment of Tax Due

Payment of tax due should be made using the preprinted coupons mailed to established taxpayers. **Taxpayers must include this coupon for proper credit.**

Payment of tax due can be made by credit card at www.phila.gov/revenue. A convenience fee of 2.49% is added to credit card payments.

ACH Debits and Credits are accepted for payment of Business Privilege and Net Profits taxes. For more information or to enroll in this program, taxpayers should go to www.phila.gov/revenue in the "Electronic Filing" section under "Electronic Payments", or contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or send an e-mail to egovservices@phila.gov.

Taxpayers may also create payment coupons on-line at <https://ework.phila.gov/revenue>.

The scan lines of reproduced payment coupons must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the coupon (start position X=14, Y=60). The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine. Sample coupons for each tax type are provided in this package. Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit.

Changes to 2011 Forms

The 2011 rates for Wage Tax and Earnings Tax did not change mid year. As a result the number of lines on the Wage Tax return has been reduced from 15 to 11 and the Earnings Tax return from 17 to 13. Returns that do not meet the new specifications will be rejected.

The Annual Reconciliation of Employer Wage Tax due date will be February 29, 2012 due to the Leap Year.

The due date for the Business Privilege, Net Profits, School Income and Employee Earnings taxes will be April 17, 2012.

2011 Business Privilege and Net Profits Taxes General Information

Complete BPT and NPT regulations are available at www.phila.gov/revenue.
Call 215-686-6600 or send an e-mail to revenue@phila.gov to request a copy be mailed to you.

When and Where to File - The 2011 Business Privilege and Net Profits taxes are due by April 17, 2012. **A return must be filed even if an overall loss is incurred. Failure to file a return by the due date could result in the imposition of fines, legal costs and non-filer penalties. Payment of tax must be made using the preprinted coupons and postage paid envelope provided to existing taxpayers.** Mail returns in the envelope provided using the appropriate label from the envelope flap. **Do not enclose payments with your tax return.**

Mail payments to:

City of Philadelphia
Department of Revenue
P.O. Box 1393
Philadelphia, PA 19105-9731

Mail returns requesting a refund to:

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

Mail returns not requesting a refund to:

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

Internet Filing - The 2011 Business Privilege and NPT returns can be filed online. Returns prior to 2006 cannot be filed online. **After submitting the return you must print the resulting confirmation page for your records.** Payment of tax due for returns filed online should be made with the preprinted coupons mailed to you or by credit card. A convenience fee of 2.49% is added to credit card payments.

ACH Debits and Credits are accepted for payment of Net Profits Tax. For more information or to enroll in this program go to www.phila.gov/revenue in the "Electronic Filing" section under "Electronic Payments", or contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail to egovservices@phila.gov.

Change Form - If your business terminated, changed address, organization or entity, use the enclosed Change Form. If you maintain a Business Privilege license but did not actively engage in business during 2011, complete the Change Form to indicate that you are not in business. **Do not file the 2011 Business Privilege and/or 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. If there was a change of business entity (e.g., individual proprietorship to corporation), you need a new Philadelphia Tax Account Number and Business Privilege license (\$300 fee). Register online for a tax account number at www.phila.gov/revenue in the "Online Services" section. A single Change Form can be used for all tax types.

Tax returns are optically scanned for efficient processing. **Neatly print all information in black ink. Do not staple, fold or submit photocopies of the tax return. Additional returns are available at www.phila.gov/revenue. Do not submit blank or zero filled schedules. Do not submit copies of Federal Returns. This information is available to the Department from the Internal Revenue Service.**

Things to remember:

A mandatory estimated tax payment towards the 2012 Business Privilege Tax is required for all businesses operating in Philadelphia. This estimate is equal to 100% of the 2011 tax liability prior to the application of any tax credits as indicated on Line 3 of the return. Enter the amount of Line 3 on Line 4 of the return. If your business is active in 2012 you cannot enter zero "0" on Line 4. If you enter an amount on Line 4 less than the amount on Line 3, you may be billed additional interest and penalty.

Take credit for any 2011 BPT or NPT payments previously made as a result of estimated payments, applied overpayments or extension payments.

DO NOT ENCLOSE PAYMENTS WITH YOUR TAX RETURNS. ALL PAYMENTS MUST BE MAILED WITH THE PREPRINTED COUPONS IN THE ENCLOSED POSTAGE PAID ENVELOPE.

Neatly print all information in black ink. Do not staple, fold or submit photocopies of the tax return. Additional returns are available on our web site. Do not submit blank or zero filled schedules or copies of Federal Returns.

2011 Business Privilege Tax

If all business is conducted and/or located within Philadelphia, only the BPT-EZ Pages 1 and 2 should be completed and filed.

If business is conducted and/or located both in and out of Philadelphia, only the BPT Summary Page and the appropriate combination of Schedules A through E should be completed and filed.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Privilege Tax return filed. Only Schedule A (Form 0711) or Schedule B (Form 0411) should be completed and filed.

You must complete Schedule C-1 (Form 0511) if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed. If Line 12 of Schedule C-1 is equal to 100%, the BPT-EZ return must be filed instead. Schedule C-1 should not be completed or filed if the BPT-EZ return is filed.

2011 Net Profits Tax

Every individual residing in Philadelphia during 2011 and operating a business or other activity within or outside of Philadelphia and non-residents of Philadelphia, if engaged in such activities within Philadelphia, are subject to the Net Profits Tax.

Corporations are not subject to the Net Profits Tax.

Every partnership, limited partnership, limited liability company filing with the IRS as a partnership, association, or other group of two or more persons operating a business within Philadelphia, whether residents or non-residents of Philadelphia, is subject to the Net Profits Tax. A partnership comprised solely of corporate partners must file a Net Profits Tax return even if no tax liability exists. The City of Philadelphia follows the Federal tax treatment for LLCs. If the LLC chose corporate tax treatment, it would not be liable for Net Profits Tax. If the LLC chose to be treated as a partnership or as a disregarded entity, treated for federal filing purposes as an individual, it would be liable for Net Profits Tax.

Every estate or trust is subject to the Net Profits Tax if the estate or trust is engaged in any business which is subject to the Net Profits Tax per Income Regulation 220(A)(3).

COMPUTATION OF INTEREST AND PENALTY

Month after Due Date	Returns Filed after Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	04/18/12 thru 05/15/12	1%	1%	2%	2%
2nd	05/16/12 thru 06/15/12	1%	1%	2%	4%
3rd	06/16/12 thru 07/15/12	1%	1%	2%	6%
4th	07/16/12 thru 08/15/12	1%	2%	3%	9%
5th	08/16/12 thru 09/15/12	1%	2%	3%	12%
6th	09/16/12 thru 10/15/12	1%	2%	3%	15%
7th	10/16/12 thru 11/15/12	1%	3%	4%	19%
8th	11/16/12 thru 12/15/12	1%	3%	4%	23%
9th	12/16/12 thru 01/15/13	1%	3%	4%	27%
10th	01/16/13 thru 02/15/13	1%	4%	5%	32%
11th	02/16/13 thru 03/15/13	1%	4%	5%	37%
12th	03/16/13 thru 04/15/13	1%	4%	5%	42%

For each additional month or fraction thereof, after the 12th month, add 1% for interest and 1¼% for penalty.

Note: Payments made with returns filed after the due date that do not include applicable interest and penalty will be automatically pro-rated between principal, interest and penalty. You will be billed for the remaining tax balance and associated interest and penalty.

2011 Business Privilege - EZ - Page 1

Form Number 0111

<u>Field</u>	<u># of chars.</u>	<u>X/Y Position</u>
Form Number (0111)	4	45/4 to 48/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/10 to 46/10
Name & Address Line 2	40	7/11 to 46/11
Name & Address Line 3	40	7/12 to 46/12
Name & Address Line 4	40	7/13 to 46/13
Name & Address Line 5	40	7/14 to 46/14
City Account Number	7	62/8 to 68/8
Federal Identification Number	9	61/11 to 69/11
Social Security Number	9	61/14 to 69/14
Amended Return Check Box	1	79/16 to 79/16
Termination Date	10	60/18 to 69/18
Line 1	7	68/23 to 74/23
Line 2	7	68/25 to 74/25
Line 3	7	68/27 to 74/27
Line 4	7	68/29 to 74/29
Line 5	7	68/31 to 74/31
Line 6a	7	68/34 to 74/34
Line 6b	7	68/36 to 74/36
Line 6c	7	68/38 to 74/38
Line 7	7	68/40 to 74/40
Line 8	7	68/42 to 74/42
Line 9	7	68/44 to 74/44
Line 10a	7	68/47 to 74/47
Line 10b	7	68/49 to 74/49
Line 10c	7	68/51 to 74/51

2011 BPT – EZ - Tax Computation Schedules - Page 2

Form Number 0211

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0211)	4	45/4 to 48/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	62/5 to 68/5
Line 1 Check Box	1	61/14 to 61/14
Line 1	9	67/14 to 75/14
Line 2 Check Box	1	61/17 to 61/17
Line 2	9	67/17 to 75/17
Line 3	9	67/19 to 75/19
Line 4 Check Box	1	61/21 to 61/21
Line 4	9	67/21 to 75/21
Line 5	9	67/23 to 75/23
Line 6a	11	65/30 to 75/30
Line 6b	11	65/32 to 75/32
Line 6c	11	65/34 to 75/34
Line 6d	11	65/36 to 75/36
Line 6e	11	65/38 to 75/38
Line 6f	11	65/40 to 75/40
Line 6g	11	65/42 to 75/42
Line 6h	11	65/44 to 75/44
Line 6i	11	65/46 to 75/46
Line 7	11	65/48 to 75/48
Line 8	11	65/50 to 75/50

CITY OF PHILADELPHIA
2011 BUSINESS PRIVILEGE TAX - EZ
 DUE DATE: APRIL 17, 2012

0111

2011 BPT-EZ

For business conducted 100% in Philadelphia

City Account Number
 7777777

Federal Identification Number
 999999999

Social Security Number
 999999999

Name and address.....Line 1
 Name and address.....Line 2
 Name and address.....Line 3
 Name and address.....Line 4
 Name and address.....Line 5

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS! *If this is an amended return place an "X" here:* X

If your business terminated in 2011, enter the termination date **AND** file a CHANGE FORM. **DO NOT ENTER AN AMOUNT ON LINE 4.** → mm-dd-yyyy

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Page 2, Line 5). If there is no tax due, enter "0".....	1.	9999999
2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 8). If there is no tax due, enter "0".....	2.	9999999
3. Tax Due for the 2011 Business Privilege Tax (Line 1 plus Line 2).....	3.	9999999
4. <u>MANDATORY 2012 BPT Estimated Payment (repeat Line 3)</u>	4.	9999999
5. Total Due by 4/17/2012 (Line 3 plus Line 4).....	5.	9999999

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2010 or 2011 Net Profits Tax.....	6a.	9999999
6b. Include any estimated and/or extension payments of 2011 BPT previously made, and any credit from overpayment of the 2010 BPT return	6b.	9999999
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	9999999
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	9999999
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on the Information Sheet	8.	9999999
9. <u>TOTAL DUE</u> including Interest and Penalty (Line 7 plus Line 8). Use payment coupon. Make check payable to: "City of Philadelphia"	9.	9999999

OVERPAYMENT OPTIONS If Line 6C is greater than Line 5, enter the amount to be:

10a. Refunded. Do not file a separate Refund Petition	10a.	9999999
10b. Applied, up to the tax due, to the 2011 Net Profits Tax Return.....	10b.	9999999
10c. Applied to the 2012 Business Privilege Tax.....	10c.	9999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

**2011 BPT-EZ
TAX COMPUTATION SCHEDULES**

0211

City Account Number
9999999

For business conducted 100% in Philadelphia

**If business is operated inside and outside of Philadelphia, you must file the BPT Regular return available at www.phila.gov/revenue.
Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax return filed.**

NET INCOME PORTION

- | | | | |
|---|----|---|-----------|
| 1. METHOD II. Net Income (or loss) as properly reported to the Federal Government. | 1. | X | 999999999 |
| OR | | | |
| 2. METHOD I. Net Income (or loss) in accordance with Accounting System..... | 2. | X | 999999999 |
| 3. Loss Carry Forward, if any. (See Instruction Sheet IV)..... | 3. | | 999999999 |
| 4. Taxable Income or loss. (Amount on Line 1 OR Line 2 less Line 3)..... | 4. | X | 999999999 |
| 5. TAX DUE (Line 4 X .0645). If Line 4 is a loss, enter "0"..... | 5. | | 999999999 |
- ENTER HERE AND ON PAGE 1, LINE 1.**

GROSS RECEIPTS PORTION

Do not report negative numbers for gross receipts. If you incurred a loss for any item on line 6a through 6i, enter zero.

- TAXABLE GROSS RECEIPTS from:
- | | | | |
|---|-----|--|-------------|
| 6a. Sales and/or rentals of tangible personal property..... | 6a. | | 99999999999 |
| 6b. Services..... | 6b. | | 99999999999 |
| 6c. Rentals of real property..... | 6c. | | 99999999999 |
| 6d. Royalties..... | 6d. | | 99999999999 |
| 6e. Gains on sales of capital business assets..... | 6e. | | 99999999999 |
| 6f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.)..... | 6f. | | 99999999999 |
| 6g. Dividends. (Not applicable to individuals.)..... | 6g. | | 99999999999 |
| 6h. Interest. (Not applicable to individuals.)..... | 6h. | | 99999999999 |
| 6i. Other. (Describe) _____ | 6i. | | 99999999999 |
| 7. TOTAL TAXABLE GROSS RECEIPTS. (Total of lines 6a through 6i.)..... | 7. | | 99999999999 |
| 8. TAX DUE. (Line 7 X .001415)..... | 8. | | 99999999999 |
- ENTER HERE AND ON PAGE 1, LINE 2.**

2011 Business Privilege Tax Regular Summary Page

Form Number 0311

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0311)	4	45/4 to 48/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/10 to 46/10
Name & Address Line 2	40	7/11 to 46/11
Name & Address Line 3	40	7/12 to 46/12
Name & Address Line 4	40	7/13 to 46/13
Name & Address Line 5	40	7/14 to 46/14
City Account Number	7	62/8 to 68/8
Federal Identification Number	9	61/11 to 69/11
Social Security Number	9	61/14 to 69/14
Amended Return Check Box	1	79/16 to 79/16
Termination Date	10	60/18 to 69/18
Line 1	7	68/23 to 74/23
Line 2	7	68/25 to 74/25
Line 3	7	68/27 to 74/27
Line 4	7	68/29 to 74/29
Line 5	7	68/31 to 74/31
Line 6a	7	68/34 to 74/34
Line 6b	7	68/36 to 74/36
Line 6c	7	68/38 to 74/38
Line 7	7	68/40 to 74/40
Line 8	7	68/42 to 74/42
Line 9	7	68/44 to 74/44
Line 10a	7	68/47 to 74/47
Line 10b	7	68/49 to 74/49
Line 10c	7	68/51 to 74/51

BPT Regular Schedule B

Form Number 0411

Line 2i and Line 6 are numeric and punctuation (decimal point)

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0411)	4	45/4 to 48/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	63/5 to 69/5
Line 1 Check Box	1	62/12 to 62/12
Line 1	9	69/12 to 77/12
Line 2a	9	69/17 to 77/17
Line 2b Check Box	1	62/19 to 62/19
Line 2b	9	69/19 to 77/19
Line 2c Check Box	1	62/21 to 62/21
Line 2c	9	69/21 to 77/21
Line 2d Check Box	1	62/23 to 62/23
Line 2d	9	69/23 to 77/23
Line 2e	9	69/27 to 77/27
Line 2f Check Box	1	62/29 to 62/29
Line 2f	9	69/29 to 77/29
Line 2g	9	69/31 to 77/31
Line 2h	9	69/33 to 77/33
Line 2i	8	70/35 to 77/35
Line 2j Check Box	1	62/37 to 62/37
Line 2j	9	69/37 to 77/37
Line 3 Check Box	1	62/39 to 62/39
Line 3	9	69/39 to 77/39
Line 4 Check Box	1	62/41 to 62/41
Line 4	9	69/41 to 77/41
Line 5 Check Box	1	62/43 to 62/43
Line 5	9	69/43 to 77/43
Line 6	7	70/45 to 77/45
Line 7 Check Box	1	62/47 to 62/47
Line 7	9	69/47 to 77/47
Line 8 Check Box	1	62/49 to 62/49
Line 8	9	69/49 to 77/49
Line 9 Check Box	1	62/51 to 62/51
Line 9	9	69/51 to 77/51
Line 10	9	69/53 to 77/53
Line 11 Check Box	1	62/55 to 62/55
Line 11	9	69/55 to 77/55
Line 12	9	69/57 to 77/57

BPT Regular Schedule C-1

Form Number 0511

Line 6, Column B and Line 7, Column A are filled with X
Lines 8C, 9C, 10C, 10D, 11 and 12 are numeric and punctuation (decimal point)

If Line 12 is equal to 100%, the BPT-EZ return must be used.

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0511)	4	46/4 to 49/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	63/5 to 69/5
Line 1, Column A	11	50/16 to 60/16
Line 1, Column B	11	65/16 to 75/16
Line 2, Column A	11	50/17 to 60/17
Line 2, Column B	11	65/17 to 75/17
Line 3, Column A	11	50/18 to 60/18
Line 3, Column B	11	65/18 to 75/18
Line 4, Column A	11	50/19 to 60/19
Line 4, Column B	11	65/19 to 75/19
Line 5, Column A	11	50/20 to 60/20
Line 5, Column B	11	65/20 to 75/20
Line 6, Column A	11	50/21 to 60/21
Line 6, Column B	11	65/21 to 75/21
Line 7, Column A	11	50/22 to 60/22
Line 7, Column B	11	65/22 to 75/22
Line 8A	11	64/28 to 74/28
Line 8B	11	64/30 to 74/30
Line 8C	8	67/32 to 74/32
Line 9A	11	64/34 to 74/34
Line 9B	11	64/36 to 74/36
Line 9C	8	67/38 to 74/38
Line 10A	11	64/40 to 74/40
Line 10B	11	64/42 to 74/42
Line 10C	8	67/44 to 74/44
Line 10D	8	67/46 to 74/46
Line 11	8	67/48 to 74/48
Line 12	8	67/50 to 74/50

BPT Regular Schedule D

Form Number 0611

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0611)	4	44/4 to 47/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	63/5 to 69/5
Line 1	11	65/16 to 75/16
Line 2	11	65/18 to 75/18
Line 3	11	65/20 to 75/20
Line 4	11	65/22 to 75/22
Line 5a	11	65/24 to 75/24
Line 5b	11	65/26 to 75/26
Line 5c	11	65/28 to 75/28
Line 5d	11	65/30 to 75/30
Line 6	11	65/32 to 75/32
Line 7	11	65/34 to 75/34
Line 8	11	65/36 to 75/36
Line 9	11	65/38 to 75/38
Line 10	11	65/40 to 75/40
Line 11	11	65/42 to 75/42

BPT Regular Schedule A

Form Number 0711

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0711)	4	46/4 to 49/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	63/5 to 69/5
Line 1 Check Box	1	62/20 to 62/20
Line 1	9	68/20 to 76/20
Line 2 Check Box	1	62/22 to 62/22
Line 2	9	68/22 to 76/22
Line 3 Check Box	1	62/24 to 62/24
Line 3	9	68/24 to 76/24
Line 4 Check Box	1	62/26 to 62/26
Line 4	9	68/26 to 76/26
Line 5 Check Box	1	62/28 to 62/28
Line 5	9	68/28 to 76/28
Line 6	7	69/31 to 76/31
Line 7 Check Box	1	62/34 to 62/34
Line 7	9	68/34 to 76/34
Line 8 Check Box	1	62/36 to 62/36
Line 8	9	68/36 to 76/36
Line 9 Check Box	1	62/38 to 62/38
Line 9	9	68/38 to 76/38
Line 10	9	68/40 to 76/40
Line 11 Check Box	1	62/42 to 62/42
Line 11	9	68/42 to 76/42
Line 12	9	68/44 to 76/44

BPT Regular Schedule E
Form Number 0811

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (0811)	4	45/4 to 48/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	63/5 to 69/5
Line 1	11	67/16 to 77/16
Line 2	11	67/18 to 77/18
Line 3	11	67/20 to 77/20
Line 4	11	67/22 to 77/22
Line 5	11	67/27 to 77/27
Line 6a	11	67/30 to 77/30
Line 6b	11	67/32 to 77/32
Line 7	11	67/34 to 77/34
Line 8	11	67/36 to 77/36
Line 9	11	67/38 to 77/38
Line 10	11	67/43 to 77/43
Line 11a	11	67/46 to 77/46
Line 11b	11	67/48 to 77/48
Line 12	11	67/50 to 77/50
Line 13	11	67/52 to 77/52
Line 14	11	67/54 to 77/54
Line 15	11	67/56 to 77/56

CITY OF PHILADELPHIA
2011 BUSINESS PRIVILEGE TAX
DUE DATE: APRIL 17, 2012

0311

2011 BPT

For business conducted in and out of Philadelphia

City Account Number
7777777

Name and address.....Line 1
 Name and address.....Line 2
 Name and address.....Line 3
 Name and address.....Line 4
 Name and address.....Line 5

Federal Identification Number
999999999
Social Security Number
999999999

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

If this is an amended return place an "X" here: X

If your business terminated in 2011, enter the termination date AND file a CHANGE FORM. DO NOT ENTER AN AMOUNT ON LINE 4.

➔ mm-dd-yyyy

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Schedule B, Line 12 or Schedule A, Line 12. If there is no tax due, enter "0".....	1.	9999999
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11). If there is no tax due, enter "0".....	2.	9999999
3. Tax Due for the 2011 Business Privilege Tax (Line 1 plus Line 2).....	3.	9999999
4. <u>MANDATORY 2012 BPT Estimated Payment (repeat Line 3)</u>	4.	9999999
5. Total Due by 4/17/2012 (Line 3 plus Line 4).....	5.	9999999

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2010 or 2011 Net Profits Tax.....	6a.	9999999
6b. Include any estimated and/or extension payments of 2011 BPT previously made, and any credit from overpayment of the 2010 BPT return	6b.	9999999
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	9999999
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	9999999
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on the Information Sheet	8.	9999999
9. <u>TOTAL DUE</u> including Interest and Penalty (Line 7 plus Line 8). Use payment coupon. Make check payable to: "City of Philadelphia"	9.	9999999

OVERPAYMENT OPTIONS If Line 6C is greater than Line 5, enter the amount to be:

10a. Refunded. Do not file a separate Refund Petition	10a.	9999999
10b. Applied, up to the tax due, to the 2011 Net Profits Tax Return.....	10b.	9999999
10c. Applied to the 2012 Business Privilege Tax.....	10c.	9999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

COMPUTATION OF TAX ON NET INCOME (METHOD II)

Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax return filed. If you are using Schedule B, do not complete or file Schedule A.

Note: If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below Schedule A.

1. Net Income (Loss) as properly reported to the Federal Government.....	1.	X	999999999
2. ADJUSTMENTS (Per BPT Reg. 404 and Public Law 82-272)			
(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line).....	2a.		999999999
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (19)).....	2b.	X	999999999
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (d)).....	2c.	X	999999999
(d) Net Income (Loss) from Public Law 86-272 activities.....	2d.	X	999999999
(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BPT Regulation §404 (G) adjustments (Reg. 302 (14)).....	2e.		999999999
(f) Line 1 minus Lines 2a through 2e.....	2f.	X	999999999
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (14)).....	2g.		999999999
(h) Gross Receipts per BPT Regulation §404(2)(E)(V).....	2h.		999999999
(i) Divide Line g by Line h and enter the result here as a decimal.....	2i.		9.999999
(j) Multiply Line f by Line i and enter the result here.....	2j.	X	999999999
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....	3.	X	999999999
4. Total Nonbusiness Income (Loss).....	4.	X	999999999
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....	5.	X	999999999
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.		9.999999
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	X	999999999
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	X	999999999
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	X	999999999
10. Loss Carry Forward, if any.....	10.		999999999
11. Taxable Income (Loss) (Line 9 minus Line 10).....	11.	X	999999999
12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero.....	12.		999999999

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

For business conducted in and out of Philadelphia

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME. YOU MUST COMPLETE SCHEDULE C-1 IF YOU ARE APPORTIONING YOUR INCOME. FAILURE TO INCLUDE THIS SCHEDULE WITH YOUR RETURN MAY RESULT IN THE DISALLOWANCE OF YOUR APPORTIONMENT AND YOU MAY BE BILLED.

Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions), complete Lines 10A, 10B and 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

Calculation of Average Values of Real and Tangible Property Employed in Business:

- 1. Inventories of Raw Materials, Work in Process and Finished Goods.....
- 2. Land and Buildings Owned (at average original cost).....
- 3. Machinery and Equipment Owned (at average original cost).....
- 4. Other Tangible Assets Owned (at average original cost).....
- 5. Rented Property (at 8 times the net annual rental).....
- 6. Total average value of Property used **WITHIN PHILADELPHIA**.....
- 7. Total average value of Property used **EVERYWHERE**.....

COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	XXXXXXXXXXXX
XXXXXXXXXXXX	999999999999

Computation of Apportionment Factors:

8a. Total Average Value of Philadelphia Property from Column A, Line 6 above.....	8a.	999999999999
8b. Total Average Value of Property Everywhere from Column B, Line 7 above.....	8b.	999999999999
8c. Philadelphia Property Factor (Line 8a divided by 8b).....	8c.	9 . 999999
9a. Philadelphia Payroll.....	9a.	999999999999
9b. Payroll Everywhere.....	9b.	999999999999
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).....	9c.	9 . 999999
10a. Philadelphia Receipts.....	10a.	999999999999
10b. Gross Receipts Everywhere.....	10b.	999999999999
10c. Philadelphia Receipts Factor (Line 10a divided by 10b).....	10c.	9 . 999999
10d. Repeat Line 10c.....	10d.	9 . 999999
11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).....	11.	9 . 999999
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....	12.	9 . 999999

ENTER THIS AVERAGE ON SCHEDULE A, LINE 6 OR SCHEDULE B, LINE 6.

DO NOT FILE THIS RETURN if Line 12 is equal to 100%. Use the BPT-EZ return which is available at www.phila.gov/revenue.

Important Note: You must complete Lines A and B for all factors used. For taxpayers who apportion their Net Income in and out of Philadelphia, the 2011 Business Privilege Tax has a double weighted receipts factor. This is accomplished by calculating the Philadelphia receipts factor (Line 10c) and repeating it (Line 10d). The total of the factors (payroll, property and receipts) are then divided by the total factors used (always counting receipts as 2 factors) to obtain an average.

2011 BPT SCHEDULE D

0611

City Account Number
9999999

COMPUTATION OF TAX ON GROSS RECEIPTS

The following taxpayers should not file Schedule D.

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
- Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions)
- Other Financial Businesses

These industries should file Schedules H-J, available on our website at www.phila.gov/revenue.

Do not report negative numbers on this schedule.

Table with 3 columns: Description, Line Number, and Value. Values are mostly 9999999999. Includes categories like Gross Receipts from sales, services, and real property, and Total Tax Due.

ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN.

COMPUTATION OF TAX ON NET INCOME (METHOD I)

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Privilege Tax return filed. **If you are using Schedule A, do not complete or file Schedule B.**

Note: If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below.

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total nonbusiness income.....	1.	X	999999999
2. Net Income (Loss) from certain port related activities.....	2.	X	999999999
3. Net Income (Loss) from specific PUC and ICC business activities.....	3.	X	999999999
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	X	999999999
5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4).....	5.	X	999999999
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.		9.999999
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	X	999999999
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	X	999999999
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	X	999999999
10. Loss Carry Forward, if any.....	10.		999999999
11. Taxable Income (Loss) (Line 9 minus Line 10).....	11.	X	999999999
12. TAX DUE (Line 11 times .0645) If Line 11 is a loss, enter zero.....	12.		999999999

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

Special Mailing Instructions for Schedules A and B

If your entry for any line exceeds 999,999,999., include a cover letter with your return indicating the correct entries for Schedule A or B and request manual processing of the return to assure proper entry of your accounting data.

COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

SEE BUSINESS PRIVILEGE TAX REGULATIONS (SECTION 305) AT WWW.PHILA.GOV/REVENUE.

A. MANUFACTURERS

1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7).....	1.	9999999999
2. Cost of goods sold.....	2.	9999999999
3. TAX BASE (Line 1 minus Line 2).....	3.	9999999999
4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero.....	4.	9999999999

B. WHOLESALERS

5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7).....	5.	9999999999
6. Applicable Cost of Goods:		
(a) Cost of material.....	6a.	9999999999
(b) Cost of Labor.....	6b.	9999999999
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b).....	7.	9999999999
8. TAX BASE (Line 5 minus Line 7).....	8.	9999999999
9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero.....	9.	9999999999

C. RETAILERS

10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7).....	10.	9999999999
11. Applicable Cost of Goods:		
(a) Cost of material.....	11a.	9999999999
(b) Cost of Labor.....	11b.	9999999999
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b).....	12.	9999999999
13. TAX BASE (Line 10 minus Line 12).....	13.	9999999999
14. TAX DUE (Line 13 times .0078). If Line 13 is a loss, enter zero.....	14.	9999999999
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14).....	15.	9999999999

Enter the amount from Line 15 on Schedule D, Line 10.

Philadelphia Scan Line Data

2011 BPT Payment Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 24
6 – 11	Due Date - 041712
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - 1211
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Philadelphia Scan Line Data

2011 BPT Extension Payment Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 24
6 – 11	Due Date - 041712
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - 1311
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Net Profits Tax Return

Form Number NP11

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number (NP11)	4	43/4 to 46/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/10 to 46/10
Name & Address Line 2	40	7/11 to 46/11
Name & Address Line 3	40	7/12 to 46/12
Name & Address Line 4	40	7/13 to 46/13
Name & Address Line 5	40	7/14 to 46/14
City Account Number	7	60/8 to 66/8
Federal Identification Number	9	59/11 to 67/11
Social Security Number	9	59/14 to 67/14
Amended Return Check Mark	1	78/16 to 78/16
Percentage	3	75/18 to 77/18
Termination Date	10	65/20 to 74/20
Line 1 Check Box	1	61/22 to 61/22
Line 1	7	67/22 to 73/22
Line 2	7	67/24 to 73/24
Line 3 Check Box	1	61/26 to 61/26
Line 3	7	67/26 to 73/26
Line 4	7	67/28 to 73/28
Line 5	7	67/30 to 73/30
Line 6a	7	67/32 to 73/32
Line 6b	7	67/34 to 73/34
Line 6c	7	67/36 to 73/36
Line 7	7	67/38 to 73/38
Line 8	7	67/40 to 73/40
Line 9	7	67/42 to 73/42
Line 10	7	67/44 to 73/44
Line 11	7	67/46 to 73/46
Line 12a	7	67/48 to 73/48
Line 12b	7	67/50 to 73/50
Line 12c	7	67/52 to 73/52

CITY OF PHILADELPHIA
2011 NET PROFITS TAX
DUE DATE: APRIL 17, 2012

NP11

2011 NPT

CORPORATIONS ARE NOT SUBJECT TO THIS TAX

City Account Number
7777777

Name and address.....Line 1
 Name and address.....Line 2
 Name and address.....Line 3
 Name and address.....Line 4
 Name and address.....Line 5

Federal Identification Number
999999999

Social Security Number
999999999

If this is an amended return place an "X" here: X

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!

Percentage from Page 3, Worksheet D,
Line 3, if applicable. 999 %

If your business terminated in 2011, enter the termination date AND file a CHANGE FORM. → mm-dd-yyyy

1. Resident taxable income or loss from Page 2, Worksheet A, Line 4.....	1.	X	9999999
2. Line 1 X .039280. If Line 1 is a loss, enter "0"	2.		9999999
3. Non-Resident taxable income or loss from Page 2, Worksheet B, Line 6.....	3.	X	9999999
4. Line 3 X .034985. If Line 3 is a loss, enter "0"	4.		9999999
5. Tax Due (Line 2 plus Line 4).....	5.		9999999
6a. 60% Business Privilege Tax credit from Page 3, Worksheet K, Line 4.....	6a.		9999999
6b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.....	6b.		9999999
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.		9999999
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter the difference on Line 10.....	7.		9999999
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on Instruction Sheet III.....	8.		9999999
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8). Use payment coupon. Make check payable to: "City of Philadelphia"	9.		9999999
10. Tax Overpaid. If Line 6c is greater than Line 5, enter difference here and on the Estimated Tax Coupon (ENP-1), Line 2.....	10.		9999999
11. Enter 50% of Page 2, Worksheet C, Line 3. Do not use this line to remit estimated payments.	11.		9999999
<u>OVERPAYMENT OPTIONS</u> If Line 10 is greater than Line 11, enter the amount to be:			
12a. Refunded. Do not file a separate Refund Petition.	12a.		9999999
12b. Applied, up to the tax due, to the 2011 Business Privilege Tax Return.....	12b.		9999999
12c. Applied to the 2012 Net Profits Tax.....	12c.		9999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

Instructions for Worksheets A and B

Enter on Line 1 the net income or loss from the appropriate Federal Tax return(s) or if applicable, the Profit and Loss Statement.

Examples of Line 2 adjustments (not all inclusive): Federal Form 1040, Schedule "C" filers - add back to net income any taxes based on net income which have been deducted in arriving at reported net income, e.g., prior year Net Profits Tax (**the Business Privilege Tax paid is deductible**). Federal Form 1065 filers - add back to net income any taxes based on net income, capital gains, and guaranteed payments to partners; deduct from net income IRC section 179 expense. Nonresidents may take an income exclusion for Public Law 86-272 activity.

Line 3 includes taxable income from the sale of business capital assets, income from estates or trusts, and income from patents and royalties.

WORKSHEET A: Business Income (Loss) for Residents

1. Net Income (Loss).....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
2. Federal Form 1065, Schedule K-1 and other adjustments.....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
3. Other taxable income.....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
4. Taxable Resident Net Income (Loss). Add Lines 1 through 3 and enter on Page 1, Line 1.....	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0

WORKSHEET B: Business Income (Loss) for Nonresidents

Nonresidents of Philadelphia may apportion all or part of their net income to their places of business located outside of Philadelphia on Line 5, using **Worksheet NR-3** on Page 4. The apportionment is based on a **three factor** formula consisting of an average of the property owned, the salaries and wages paid, and the receipts earned during the tax year.

1. Net Income (Loss).....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
2. Federal Form 1065, Schedule K-1 and other adjustments.....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
3. Other taxable income.....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
4. Total Net Income (Loss). Add Lines 1 through 3.....	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
5. Philadelphia apportionment factor from Page 4, Worksheet NR-3, Line 12.....	5.		.	<input type="text"/>		<input type="text"/>			
6. Taxable Nonresident Net Income (Loss). (Line 4 times Line 5) Enter here and on Page 1, Line 3	6.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0

WORKSHEET C: Computation of Estimated Tax Base

If the amount on Line 3 is \$100 or less, estimated payments are not required. If the amount on Line 3 is greater than \$100, enter 25% of the amount on Line 3 on the first estimated coupon (ENP-1), Line 1 and the second estimated coupon (ENP-2), Line 1. If Net Profits Tax estimated payments are required, there are two payments due. The first estimated tax payment is due April 17, 2012 and the second estimated tax payment is due June 15, 2012. **Estimated tax payments are not required on September 15, 2012 or January 15, 2013.**

1. Net Profits Tax Liability from Page 1, Line 5.....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
2. Business Privilege Tax Credit from Page 1, Line 6a or Page 3, Worksheet D, Line 8.....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0
3. Estimated Payments Base (Line 1 minus Line 2).....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	0	0

**WORKSHEETS D, E, K and EXTENSION
2011 NET PROFITS TAX RETURN**

**These are worksheets only.
Do not file these worksheets with your return.**

WORKSHEET D: ALLOCATION OF BUSINESS PRIVILEGE TAX CREDIT FOR PARTNERSHIPS, ETC., WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)

1. Enter the portion of taxable income on which 2011 Business Privilege Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS.....1. , , . 0 0
2. Enter the total taxable income of the taxpayer on which 2011 Business Privilege Tax has been paid.....2. , , . 0 0
3. Divide Line 1 by Line 2 and enter the percentage here and on Page 1 of the return.....3. %
4. Enter the amount from Worksheet K, Line 2.....4. , , . 0 0
5. Multiply the amount on Line 4 by the percentage on Line 3.....5. , , . 0 0
6. Subtract Line 5 from Line 4.....6. , , . 0 0
7. Enter the amount from Page 1, Line 5.....7. , , . 0 0
8. **Business Privilege Tax Credit allowed.** Enter the lesser of Line 6 or Line 7 here and on Page 1, Line 6a.....8. , , . 0 0

WORKSHEET E: Summary of Payments and Other Credits

1. 2011 Estimated Net Profits Tax Payments.....1. , , . 0 0
2. Payments of 2011 Net Profits Tax made with Application for Extension of Time to File.....2. , , . 0 0
3. Overpayment of 2011 Business Privilege Tax or 2010 Net Profits Tax to be applied to this return.....3. , , . 0 0
4. TOTAL of Lines 1 through 3. Enter here and on Page 1, Line 6b.....4. , , . 0 0

WORKSHEET K: 60% Business Privilege Tax Credit

1. Enter the amount from Page 1, Line 1 of the 2011 BPT-EZ return or the Summary Page, Line 1 of the 2011 Business Privilege Tax return.....1. , , . 0 0
2. Enter 60% of the amount on Line 1. If your entity has corporate members, **STOP HERE** and enter this amount on Worksheet D, Line 4.....2. , , . 0 0
3. Enter the amount from Page 1, Line 5 of the 2011 Net Profits Tax return.....3. , , . 0 0
4. Business Privilege Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 6a.....4. , , . 0 0

EXTENSION WORKSHEET

This is an extension worksheet to be used when figuring the amount of Net Profits tax you owe. You must file an actual return by the extension due date to satisfy your filing requirements. If an extension of time has been obtained from the Internal Revenue Service for filing your corporate, partnership or individual tax returns, the corresponding returns are due on or before the due date of the federal extension(s) or 6/17/2012, whichever is later. **You must pay 100% of the estimated tax due by April 17, 2012. Filing an 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. You will not receive written confirmation of your extension request. **NOTE: If you have filed for an automatic federal extension but do not believe you will owe any tax, you do not need to file an extension coupon.**

1. 100% of estimated **2011 NET PROFITS** tax due.....1. , , . 0 0
2. Other payments and credits you expect to report on the NPT return.....2. , , . 0 0
3. **Tax Balance Due** (Line 1 minus Line 2). **Enter on the Extension Coupon.** If Line 2 is greater than Line 1, no extension coupon is needed.....3. , , . 0 0

Philadelphia Scan Line Data

2011 Net Profit Payment Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 03
6 – 11	Due Date - 041712
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - 1211
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Philadelphia Scan Line Data

2011 Net Profit Extension Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 03
6 – 11	Due Date - 041712
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - 1311
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Philadelphia Scan Line Data

2012 Net Profit - 1st Estimate Payment Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 03
6 – 11	Due Date - 041712
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - 0112
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Philadelphia Scan Line Data

2012 Net Profit - 2nd Estimate Payment Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 03
6 – 11	Due Date - 061512
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - 0212
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

2011 School Income Tax
Form Number 4311

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form ID Number (4311)	4	41/4 to 44/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/8 to 46/8
Name & Address Line 2	40	7/9 to 46/9
Name & Address Line 3	40	7/10 to 46/10
Name & Address Line 4	40	7/11 to 46/11
Name & Address Line 5	40	7/12 to 46/12
Social Security Number	9	60/8 to 68/8
Spouse's SS#	9	60/11 to 68/11
Amended Return Check Box	1	79/13 to 79/13
Partial Resident Date 1	10	56/15 to 65/15
Partial Resident Date 2	10	70/15 to 79/15
Termination Date	10	70/16 to 79/16
Line 1	7	70/18 to 76/18
Line 2	7	70/20 to 76/20
Line 3	7	70/22 to 76/22
Line 4	7	70/24 to 76/24
Line 5	7	70/26 to 76/26
Line 6	7	70/28 to 76/28
Line 7	7	70/30 to 76/30
Line 8	7	70/32 to 76/32
Line 9	7	70/34 to 76/34
Line 10	7	70/36 to 76/36
Line 11	7	70/38 to 76/38
Line 12	7	70/40 to 76/40
Line 13	7	70/42 to 76/42
Line 14	7	70/44 to 76/44
Line 15 A	7	70/47 to 76/47
Line 15 B	7	70/49 to 76/49

**CITY OF PHILADELPHIA
2011 SCHOOL INCOME TAX**

4311

DUE DATE: APRIL 17, 2012

Your Social Security Number

999999999

Spouse's Social Security Number

999999999

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

If this is an amended return place an "X" here. **X**

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS.

If you were a partial year resident in 2011, refer to page 1 and enter dates of residency here: mm-dd-yyyy to mm-dd-yyyy
If you no longer have income subject to School Income Tax enter the termination date **AND** file a **CHANGE FORM.** mm-dd-yyyy

- 1. Net Taxable Dividends (School Income Tax Regulation 203(a)).....1. 9999999
- 2. Taxable Interest (Reg. 203(b)).....2. 9999999
- 3. "Subchapter S" Corporation (Reg. 203(a)). If loss, enter "0" (zero).....3. 9999999
- 4. Limited Partnership Income (Reg. 203(i)). If loss, enter "0" (zero).....4. 9999999
- 5. Taxable Income received by a Beneficiary of an Estate or Trust (Reg. 205).....5. 9999999
- 6. Net Short Term Capital Gains (**held 6 months or less**) If loss, enter "0" (zero).....6. 9999999
- 7. Net Rental Income (Reg. 203(c)). If loss, enter "0" (zero).....7. 9999999
- 8. Other Taxable Income (Reg. 203(e, f, g and h)).....8. 9999999
- 9. Total Taxable Income (Add lines 1 through 8).....9. 9999999
- 10. Deductible Expenses (Reg. 204(a)).....10. 9999999
- 11. Net Taxable Income (Subtract line 10 from line 9).....11. 9999999
- 12. Gross Tax Due (Multiply line 11 by .039280).....12. 9999999
- 13. Credit from overpayment of prior year or tax previously paid by extension.....13. 9999999
- 14. **TAX DUE** If Line 12 is greater than Line 13, enter the difference here14. 9999999

OVERPAYMENT OPTIONS If Line 12 is less than Line 13, enter the amount to be:

- 15A. Refunded. **Do not file a separate Refund Petition.**.....15A. 9999999
- OR**
- 15B. Applied to the 2012 School Income Tax.....15B. 9999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____
Spouse's Signature _____ Date _____ Phone # _____
Preparer Signature _____ Date _____ Phone # _____

2011 School Income Tax Return General Filing Information

The School District of Philadelphia imposes a tax on different classes of unearned income (i.e., income **not** subject to Philadelphia Business or Wage taxes). Examples of taxable income are dividends, certain interest, certain rents, and royalties. All residents of Philadelphia who receive these types of income must pay the tax.

Who should file - Only Philadelphia residents with taxable income. Review the instructions on Page 2 for a list of taxable income.

Interest on bank savings accounts, checking accounts and certificates of deposit issued by banks is not taxable.

If you were a resident of Philadelphia for only a portion of 2011, indicate your period of residency in the space provided on the return. Certain taxable income should be pro-rated based on your period of residency. For example, if you owned a stock for the entire year and received a dividend of \$1,000, but moved to Philadelphia on July 1, 2011, only \$500 of the dividend would be taxable. If this was your only taxable dividend, you would enter \$500 on Line 1 of the tax return.

If income was realized on a specific date, your residency on that date will determine its taxability. In the above example, if you had a short-term capital gain (held six months or less) that was realized on June 1, 2011, none of that gain is taxable since you were not a Philadelphia resident on that date. For further information, contact the Technical Staff at 215-686-6432.

Filing status - A husband and wife may file a combined return. However, losses from one spouse cannot be offset against gains from the other spouse.

Social Security Numbers - This return contains provisions for Social Security numbers. If these spaces are blank, complete them. Disclosure of Social Security numbers is required pursuant to the provisions of Title 19 of the Philadelphia Code and regulations promulgated thereto. Social Security numbers are used to identify taxpayers and to ensure compliance of all City tax laws. Social Security numbers are treated as confidential, except in the course of Department of Revenue official business.

Change Form - If the preprinted information listed on the return is incorrect, use the Change Form to make the necessary corrections. For example, if your spouse is deceased but the preprinted information pertains to your spouse, use the Change Form to indicate your name and Social Security number.

When to file - This return is due on or before April 17, 2012. **Failure to file and pay by this date will result in the imposition of interest and penalty.**

Where to file - Sign the return and mail to: Philadelphia Department of Revenue, P.O. Box 389, Philadelphia, PA 19105-0389

Internet Filing - To file this return online, go to www.phila.gov/revenue and select "Online Services". **After submitting the return you must print the resulting confirmation page for your records.**

Payment of tax - If the tax due on Line 14 of the School Income Tax return is \$1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than \$1. **Internet filers can pay the tax due via credit card.** A user fee is added to the tax due when paying by credit card.

To pay in person, come to the Municipal Services Building, Concourse Level, 1401 John F. Kennedy Boulevard. Non-cash payments may also be made at 9239 Roosevelt Boulevard (located in the back of the Northeast Shopping Center at Welsh Road) and at 2761 North 22nd Street (Hope Plaza).

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to www.phila.gov/revenue in the "Electronic Filing" section under "Electronic Payments", or contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail to egovservices@phila.gov.

Termination of School Income Tax filing responsibility - If you no longer have income subject to School Income Tax, use the Change Form to indicate the termination of School Income Tax filing responsibility. If the School Income Tax filing responsibility terminated prior to 2011, mail the Change Form indicating the date of termination but do not complete and mail the 2011 School Income Tax return.

Contact information: Send e-mail to revenue@phila.gov or call **215-686-6600**. Additional returns and the Change Form can be downloaded from www.phila.gov/revenue and require Adobe Acrobat Reader.

COMPUTATION OF INTEREST AND PENALTY

Month after Due Date	Returns Filed after Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	04/18/12 thru 05/15/12	1%	1%	2%	2%
2nd	05/16/12 thru 06/15/12	1%	1%	2%	4%
3rd	06/16/12 thru 07/15/12	1%	1%	2%	6%
4th	07/16/12 thru 08/15/12	1%	2%	3%	9%
5th	08/16/12 thru 09/15/12	1%	2%	3%	12%
6th	09/16/12 thru 10/15/12	1%	2%	3%	15%
7th	10/16/12 thru 11/15/12	1%	3%	4%	19%
8th	11/16/12 thru 12/15/12	1%	3%	4%	23%
9th	12/16/12 thru 01/15/13	1%	3%	4%	27%
10th	01/16/13 thru 02/15/13	1%	4%	5%	32%
11th	02/16/13 thru 03/15/13	1%	4%	5%	37%
12th	03/16/13 thru 04/15/13	1%	4%	5%	42%

For each additional month or fraction thereof, after the 12th month, add 1% for interest and 1¼% for penalty.

Note: Payments made with returns filed after the due date that do not include applicable interest and penalty will be automatically pro-rated between principal, interest and penalty. You will be billed for the remaining tax balance and associated interest and penalty.

INSTRUCTIONS FOR PREPARING THE SCHOOL INCOME TAX RETURN

Read these instructions carefully to determine if you have income subject to the tax. Income from Federal Schedule "C" business income and W-2 income should not be reported on the School Income Tax return.

Any net losses on Lines 1 through 8 of the return should be entered as "0". Losses may not be used to offset other types of income.

Print your numbers legibly and boldly within the spaces provided to ensure efficient and accurate processing of your return. Photocopies of this return are not acceptable. To file this return on-line, go to www.phila.gov/revenue and select on-line services.

Line 1. All dividends are taxable unless they are a return of capital on a life insurance policy, from common stock of a National Bank, or from United States government obligations. **All other dividends are taxable regardless of the source. You cannot reduce this income by reinvested dividends.**

Line 2. Interest income on the Federal or State tax return may be included. Examples of taxable interest include, but are not limited to: interest income from securities, mortgages, private loans, insurance policies, bank notes, repurchase agreements, Fannie and Ginnie Mae obligations, and other sources.

The following are examples of **non-taxable** interest income:

- A. Direct obligations of the Federal Government
- B. Bonds or debt obligations of Pennsylvania or its political subdivisions
- C. Interest on savings, checking, escrow and money market savings accounts that are deposited in:
 - 1. Private Banks
 - 2. Building and Loan Associations
 - 3. Savings and Loan Associations
 - 4. Credit Unions
 - 5. Savings Banks
 - 6. Bank and Trust Company or Trust Companies

Line 3. The pro rata share of taxable income of shareholders from a "Subchapter S" Corporation with adjustments for pass-through items (i.e., income and deductions items). If this is a net loss, enter "0".

Line 4. The pro rata share of any limited partnership income not otherwise subject to Philadelphia Net Profits Tax is taxable. If this is a net loss, enter "0".

Line 5. Income from estates and trusts is taxable only if it is received by or credited to the beneficiary and is the type of income that would normally be subject to this tax. **For example, if the income from a trust consists of interest and dividends, the amount taxable would be determined as in Lines 1 and 2 above.**

Line 6. Net gains and losses are taxable from the sale of tangible and intangible personal property and real property held for six months or less. **Note: This holding period differs from the 12 months or less period used by the Federal Government to identify short term capital gains.** If this is a net gain, enter the gain on Line 6. If this is a net loss, enter "0".

Line 7. Net rental income received from the ownership of real or personal property is taxable unless the income is subject to Philadelphia Business Privilege and/or Net Profits taxes. If this is a net loss, enter "0". For School Income Tax purposes, report the net rental activity from a property which meets all of the following three criteria:

- 1. It is the principal residence of the owner;
- 2. It is totally residential;
- 3. It consists of 4 rental units or less including the owner occupied unit.

If the activity does not meet these criteria, you must file Business Privilege and/or Net Profits taxes.

Owners of properties with 5 or more units must file Business Privilege and/or Net Profits tax returns even if they reside on the premises.

Line 8. Report the following income: 1) royalty or copyright, 2) an award of punitive damages, 3) the monetary value of any prize or award, 4) income from any annuity under a policy of insurance unless payable from a contract of employment as a part of retirement or pension plan, and 5) net proceeds from gambling (except Pennsylvania Lottery). If this is a net loss, enter "0".

Line 9. Add Lines 1 through 8.

Line 10. You may include all reasonable expenses directly incurred in the production of taxable income if they were paid solely for the production of that income. Examples of allowable expenses are: 1) safe deposit box rentals, 2) margin account interest, and 3) any fee paid in 2011 for the preparation of the School Income Tax return.

Line 11. Subtract Line 10 from Line 9.

Line 12. Gross Tax Due. Multiply Line 11 by 3.9280%.

Line 13. Enter here any credits from prior years and/or tax previously paid.

Line 14. TAX DUE. If Line 12 is greater than Line 13, enter the tax due on Line 14 and in the "Tax Due" box of the payment coupon.

Line 15A. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be **REFUNDED**.

OR

Line 15B. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be **APPLIED** to the 2012 School Income Tax.

Philadelphia Scan Line Data

2011 School Income Tax Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 29
6 – 11	Due Date - 041712
12 – 18	Zero filled
19 – 27	Social Security Number
28 – 48	Zero filled
49 - 52	Period / Year - 1211
53 – 67	Zero filled
68	Check digit (“mod 10” routine)

2011 Annual Reconciliation of Employer Wage Tax
Form Number 5011

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form ID Number (5011)	4	43/4 to 46/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/61
Bottom Right Reg. Mark		79/61
Name & Address Line 1	40	7/9 to 46/9
Name & Address Line 2	40	7/10 to 46/10
Name & Address Line 3	40	7/11 to 46/11
Name & Address Line 4	40	7/12 to 46/12
Name & Address Line 5	40	7/13 to 46/13
City Account Number	7	62/7to 68/7
Federal Identification Number	9	61/10 to 69/10
Termination Date	10	61/14 to 70/14
Amended Return Check Box	1	77/17 to 77/17
Line A	5	73/20 to 77/20
Line B	5	73/22 to 77/22
Line C	5	73/24 to 77/24
Line D	5	73/26 to 77/26
Line 1	9	69/29 to 77/29
Line 2	9	69/31 to 77/31
Line 3	9	69/33 to 77/33
Line 4	9	69/35 to 77/35
Line 5	9	69/37 to 77/37
Line 6	9	69/39 to 77/39
Line 7	9	69/41 to 77/41
Line 8	9	69/43 to 77/43
Line 9	9	69/45 to 77/45
Line 10	7	71/47 to 77/47
Line 11	7	71/49 to 77/49

**CITY OF PHILADELPHIA
ANNUAL RECONCILIATION OF
2011 EMPLOYER WAGE TAX**

5011

DUE DATE: FEBRUARY 29, 2012

City Account Number
9999999

Federal Identification Number
999999999

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

If your business terminated in 2011, enter the
termination date **AND** file a **CHANGE FORM**.

mm-dd-yyyy

**YOU MUST USE THE CHANGE FORM TO REPORT A
CHANGE OF ADDRESS OR TO CANCEL THIS ACCOUNT.**

If this is an amended return place an "X" here: **X**

- A. Enter the number of Philadelphia Residents for whom wage tax was remitted for the pay period including March 12, 2011.....A. 99999
- B. Enter the number of **nonresidents** (employees living outside Philadelphia city limits) for whom wage tax was remitted for the pay period including March 12, 2011.....B. 99999
- C. Total number of employees **for all company locations** reported on the Employer's Federal Quarterly Tax Return for the first quarter of 2011 (for the pay period including March 12, 2011).....C. 99999
- D. Number of employees working **at company locations within Philadelphia city limits**, for the pay period including March 12, 2011.....D. 99999

- 1. Gross Compensation per W-2 forms for all employees.....1. 999999999
- 2. Non-Taxable Gross Compensation included in Line 1.
(Paid to nonresidents working outside of Philadelphia).....2. 999999999
- 3. Gross Compensation per W-2 forms on which Philadelphia Wage Tax was
withheld or due (Line 1 minus Line 2).....3. 999999999
- 4. Taxable Gross Compensation paid to **residents** of Philadelphia in 2011.....4. 999999999
- 5. Tax Due (Line 4 times .03928).....5. 999999999
- 6. Taxable Gross Compensation paid to **nonresidents** of Philadelphia in 2011.....6. 999999999
- 7. Tax Due (Line 6 times .034985).....7. 999999999
- 8. **Total Tax Due** (Line 5 plus Line 7).....8. 999999999
- 9. **Tax previously paid for 2011**.....9. 999999999
- 10. **ADDITIONAL TAX DUE** If Line 8 is greater than Line 9, enter the amount here.....10. 9999999
- 11. **TAX OVERPAID** If Line 9 is greater than Line 8, enter the amount here.
See instructions for filing a Refund Petition.....11. 9999999

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

2011 ANNUAL RECONCILIATION OF EMPLOYER WAGE TAX

Who Must File: All employers who paid taxable compensation to residents of Philadelphia, even if earned outside of Philadelphia, and to non-residents for services performed within Philadelphia.

When To File: The Annual Reconciliation of Employer Wage Tax for the calendar year 2011 is due on or before February 29, 2012. **Failure to file and pay by this date will result in the imposition of interest, penalty, fines and legal costs.**

Where To File: Sign the Annual Reconciliation return and mail to: Philadelphia Department of Revenue, P.O. Box 1670, Philadelphia, PA 19105-1670.

Print your numbers legibly to ensure efficient processing. Photocopies of this return are not acceptable. Regulations, returns and instructions are available at www.phila.gov/revenue. Contact the Department by calling 215-686-6600 or send e-mail to revenue@phila.gov.

To file this return online, go to www.phila.gov/revenue and select "Online Services". **After submitting the return you must print the resulting confirmation page for your records.** W-2 data must be submitted to the above "Where To File" address even if you file the tax return online.

If the entity no longer has wage tax withholding responsibilities, use the **Change Form** to indicate the termination of wage tax liability and enter the termination date on the return in the space provided. The Change Form can be downloaded from our web site in the "Tax Form" section. If the wage tax withholding responsibilities terminated prior to 2011, mail in the Change Form but do not complete and file a 2011 Wage Tax Reconciliation return.

Line 10: Tax Due - If the tax due on Line 10 of the Annual Reconciliation of Wage Tax return is \$1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than \$1. Internet filers can pay the tax due via credit card. A user fee is added to the tax due when paying by credit card.

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to phila.gov/revenue in the "Electronic Filing" section under "Electronic Payments", or contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail to egovservices@phila.gov.

Line 11: Tax Overpaid - A refund petition must be filed by the employer for any employer refunds. To download the refund petition, go to www.phila.gov/revenue and select "Tax Forms". Remember to complete the "Reason for Refund" section of the petition. **Additional information is required before a decision can be made on your refund request. Provide a letter on company letterhead (signed by an officer of the company) stating that the additional tax withheld has been returned to the employees. If your refund request is resulting from a duplicate payment, provide supporting documentation. If you have questions about your filing requirements, application of payments or tax balances, call Taxpayer Services at 215-686-6600.**

Computation of Interest and Penalty

Month after Due Date	Returns Filed after Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	03/01/12 thru 03/31/12	1%	1%	2%	2%
2nd	04/01/12 thru 04/30/12	1%	1%	2%	4%
3rd	05/01/12 thru 05/31/12	1%	1%	2%	6%
4th	06/01/12 thru 06/30/12	1%	2%	3%	9%
5th	07/01/12 thru 07/31/12	1%	2%	3%	12%
6th	08/01/12 thru 08/31/12	1%	2%	3%	15%
7th	09/01/12 thru 09/30/12	1%	3%	4%	19%
8th	10/01/12 thru 10/31/12	1%	3%	4%	23%
9th	11/01/12 thru 11/30/12	1%	3%	4%	27%
10th	12/01/12 thru 12/31/12	1%	4%	5%	32%
11th	01/01/13 thru 01/31/13	1%	4%	5%	37%
12th	02/01/13 thru 02/28/13	1%	4%	5%	42%

For each additional month or fraction thereof, after the 12th month, add 1% for interest and 1¼% for penalty.

Philadelphia Scan Line Data

2011 Annual Wage Tax Reconciliation Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - 01
6 – 11	Due Date - 022912
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year – see below
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

<u>Frequency</u>	<u>Period/year for scan line</u>
-------------------------	---

Weekly filers	5311
Monthly Filers	9111
Semi-monthly filers	7811
Quarterly filers	9611

2011 Employee Earnings Tax
Form Number 6011

<u>Field</u>	<u># of chars.</u>	<u>X/Y Start Position</u>
Form Number Value = 6011	4	46/4 to 49/4
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/9 to 46/9
Name & Address Line 2	40	7/10 to 46/10
Name & Address Line 3	40	7/11 to 46/11
Name & Address Line 4	40	7/12 to 46/12
Name & Address Line 5	40	7/13 to 46/13
Social Security Number	9	62/7 to 70/7
Termination Date	10	50/18 to 59/18
Amended Return Check Box	1	79/18 to 79/18
Line 1	7	69/21 to 75/21
Line 2	7	69/23 to 75/23
Line 3	7	69/25 to 75/25
Line 4	7	69/27 to 75/27
Line 5	7	69/29 to 75/29
Line 6	7	69/31 to 75/31
Line 7	7	69/33 to 75/33
Line 8	7	69/35 to 75/35
Line 9	7	69/37 to 75/37
Line 10	7	69/40 to 75/40
Line 11	7	69/42 to 75/42
Line 12	7	69/44 to 75/44
Line 13A	7	69/47 to 75/47
Line 13B	7	69/49 to 75/49

**CITY OF PHILADELPHIA
ANNUAL RECONCILIATION OF 2011
EMPLOYEE EARNINGS TAX**

6011

DUE DATE APRIL 17, 2012

**SOCIAL SECURITY NUMBER
99999999**

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

Do not file this return if Philadelphia wage tax was withheld on all compensation (Line 8 = Line 9). File a Change Form to cancel this account. If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Refund Petition. The Change Form and Employee Refund Petition can be downloaded from our web site.

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS.

To cancel this account enter the termination date AND file a **CHANGE FORM.**

mm-dd-yyyy

If this is an amended return place an "X" here:

- | | |
|---|---------|
| 1. Gross Compensation received in 2011. Enclose W-2 form(s).....1. | 9999999 |
| 2. Non-taxable gross compensation from Page 2, Line 5.....2. | 9999999 |
| 3. Gross <u>taxable</u> compensation (Line 1 minus Line 2).....3. | 9999999 |
| 4. Taxable Gross Compensation received by a <u>resident</u> of Philadelphia in 2011.....4. | 9999999 |
| 5. Tax Due (Line 4 times .039280).....5. | 9999999 |
| 6. Taxable Gross Compensation received by a <u>nonresident</u> of Philadelphia in 2011.....6. | 9999999 |
| 7. Tax Due (Line 6 times .034985).....7. | 9999999 |
| 8. Total Tax Due (Add Lines 5 and 7).....8. | 9999999 |
| 9. Any Philadelphia wage tax <u>withheld by employer</u> per enclosed W-2 forms.....9. | 9999999 |
| If Line 8 is equal to Line 9, <u>STOP HERE!</u> Do not file this return. | |
| 10. Net Tax Due (Line 8 minus Line 9).....10. | 9999999 |
| 11. Tax that you, <u>not your employer</u> , previously paid for 2011.
(Not included on W-2 forms)..... 11. | 9999999 |
| 12. <u>ADDITIONAL TAX DUE</u> If Line 10 is greater than Line 11, enter here
and in the Tax Due box of the Payment Coupon.....12. | 9999999 |

OVERPAYMENT OPTIONS If Line 10 is less than Line 11, enter the amount to be:

- | | |
|--|---------|
| 13A. <i>REFUNDED</i> . Do not file a separate Refund Petition.....13A. | 9999999 |
| 13B. <i>APPLIED</i> , up to the tax due, to the 2012 Earnings Tax Return.....13B. | 9999999 |

If claiming a refund on line 13A, W-2 forms must accompany this return. Do not file a separate Refund Petition.

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT**

Residents and non-residents of Philadelphia must complete this report to calculate deductible employee business expenses. Certain non-residents must complete this report to calculate non-taxable compensation. If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

EMPLOYER	EMPLOYEE SOCIAL SECURITY NUMBER
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)
Read Instruction Sheets A and B before completing this report.	
1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2	.00
A. Non-Taxable Stock Options included in Line 1. (Must reflect on W-2)	.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)	.00
2. Computation of taxable compensation and/or allowable expenses	
A. Number of Days/Hours (Include overtime from Line 2C)	Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)	Days/Hours
C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B) If computing overtime, see instructions on Instruction Sheet B.	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C	Days/Hours
E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C)	%
F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E)	.00
G. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20	.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i))	.00
H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii))	.00
3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2	.00
A. Non-Taxable Stock Options included in Line 3. (Must reflect on W-2)	.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)	.00
4. Computation of taxable compensation and/or allowable expenses	
A. Total Sales	.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))	.00
C. Percentage of sales outside of Philadelphia. (Divide Line 4B by Line 4A.)	%
D. Commissions earned outside of Philadelphia. (Multiply Line 3B by 4C.)	.00
E. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20	.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i))	.00
F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii))	.00
5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F.) Enter here and on Line 2 of the return.	.00
6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H PLUS Line 3B minus Line 4F) Residents of Philadelphia enter this amount on Page 1, Line 4; Non-residents of Philadelphia enter this amount on Page 1, Line 6.	.00

ANNUAL RECONCILIATION OF EMPLOYEE EARNINGS TAX INSTRUCTIONS

IF WAGE TAX WAS OVERWITHHELD BY YOUR EMPLOYER, DO NOT FILE THIS RETURN. FILE THE EMPLOYEE WAGE TAX REFUND PETITION.

IF LINE 9 OF THE RETURN IS EQUAL TO OR GREATER THAN LINE 8 (100% EMPLOYER WITHHELD), DO NOT FILE THIS RETURN. COMPLETE A CHANGE FORM TO CANCEL YOUR ACCOUNT.

Who Must File - 1) Residents of Philadelphia who received compensation and wage tax **was not** deducted on total wages; 2) Nonresidents who have received compensation for services performed in Philadelphia and wage tax **was not** deducted on total wages.

When to File - The Annual Reconciliation of Employee Earnings Tax for 2011 is due on or before **April 17, 2012**. **Failure to file and pay by this date will result in the imposition of interest and penalty.**

Where to File - Sign the return, enclose W-2 forms and mail to: Philadelphia Department of Revenue, P.O. Box 1648, Philadelphia, PA 19105-1648.

Payment of tax - If the tax due on Line 12 of the return is \$1 or more, make a check payable to "City of Philadelphia". Include the last 4 digits of your Social Security Number on your check or money order.

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to www.phila.gov/revenue in the "Electronic Filing" section under "Electronic Payments", or contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail to egovservices@phila.gov.

Do not staple the tax return. Do not submit photocopies of this return.

Complete and submit a **Change Form** to report a mailing address change or to cancel your account.

Gross compensation includes wages, commissions, tips, bonuses, severance pay, sick and/or vacation pay, non-cash compensation, and military reserve pay excluding active duty. **Pension plan contributions (such as 401k contributions) are subject to wage tax and are not deductible from gross compensation.**

If you have questions about this return call **215-686-6600** or send an e-mail to revenue@phila.gov. Additional tax returns, instructions, and refund petitions can be downloaded at www.phila.gov/revenue and require Adobe Acrobat Reader.

COMPUTATION OF INTEREST AND PENALTY

Month after Due Date	Returns Filed after Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	04/18/12 thru 05/15/12	1%	1%	2%	2%
2nd	05/16/12 thru 06/15/12	1%	1%	2%	4%
3rd	06/16/12 thru 07/15/12	1%	1%	2%	6%
4th	07/16/12 thru 08/15/12	1%	2%	3%	9%
5th	08/16/12 thru 09/15/12	1%	2%	3%	12%
6th	09/16/12 thru 10/15/12	1%	2%	3%	15%
7th	10/16/12 thru 11/15/12	1%	3%	4%	19%
8th	11/16/12 thru 12/15/12	1%	3%	4%	23%
9th	12/16/12 thru 01/15/13	1%	3%	4%	27%
10th	01/16/13 thru 02/15/13	1%	4%	5%	32%
11th	02/16/13 thru 03/15/13	1%	4%	5%	37%
12th	03/16/13 thru 04/15/13	1%	4%	5%	42%

For each additional month or fraction thereof, after the 12th month, add 1% for interest and 1¼% for penalty.

Note: Payments made with returns filed after the due date that **do not** include applicable interest and penalty will be **automatically pro-rated** between principal, interest and penalty. You will be billed for the remaining tax balance and associated interest and penalty.

**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT INSTRUCTIONS**

If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

Allocated Compensation: A **non-resident of Philadelphia** receiving compensation for services performed both in and out of Philadelphia may allocate that compensation by completing Page 2 of the Annual Reconciliation of Earnings Tax Return.

You must enclose copies of your W-2 forms containing Federal, Medicare, State and Local Wages. If you worked a partial year in Philadelphia, fill in the beginning and ending dates. Page 2, Line 2A should only reflect the number of days/hours employed.

Line 2B - Non-workdays/Hours: During a period of sickness or disability, if you receive your regular salary, the salary is considered to be taxable compensation. If you receive worker's compensation or a plan in lieu of worker's compensation where the amount received is less than your regular salary, the compensation **is not** subject to Philadelphia Wage Tax. **Non-workdays include Saturday, Sunday, vacation, holidays, leave, sick days, and any day you do not actually work. Include 104 days for Saturday and Sunday if you work a 5 day week.**

Line 2C: If computing overtime, file in hours **and** include overtime hours in Line 2A. For example, 1 hour of double-time pay is equal to 2 hours.

Line 2G/4E - Expenses: Entries on Lines 2G and 4E must be supported by Federal Form #2106. If unreimbursed employee expenses are claimed on Federal Schedule A, you must also include Schedule A. Photocopies are acceptable. Expenses are deductible if (a) the total expenses are reduced by any amounts reimbursed by your employer; (b) they are ordinary, necessary and reasonable; and (c) they are recognized as deductions from adjusted gross income in the Internal Revenue Code.

Examples of expenses which are not deductible are: transportation to and from work, certain educational expenses, dues, subscriptions, and pension plan contributions. You must be a **Statutory Employee** as indicated on your W-2 form to claim Federal Schedule C expenses. Otherwise, you must obtain a Philadelphia Business Tax Account Number and file Business Privilege/Net Profits Tax returns. If you are not a Statutory Employee and you want to claim Federal Schedule C expenses, do not file the Earnings Tax Reconciliation return. To obtain a Business Tax Account Number application, refer to the contact information on Instruction Sheet A.

Line 5 - Total Non-taxable Gross Compensation: Enter the total of Line 5 on Page 1, Line 2.

**Line 6 - Taxable Gross Compensation: Residents of Philadelphia enter this amount on Page 1, Line 4.
Non-residents of Philadelphia enter this amount on Page 1, Line 6.**

Wage Taxes Paid or Payable to Other Jurisdictions Within Pennsylvania

Residents of Philadelphia are required to pay Philadelphia Wage Tax on all salaries, wages and compensation regardless of where that compensation was earned. Philadelphia residents employed in other localities in Pennsylvania should instruct their employers **not** to withhold other local income taxes from their compensation.

Non-residents of Philadelphia residing in Pennsylvania and employed within the City of Philadelphia must pay the Philadelphia Wage tax on all compensation earned in Philadelphia. Non-resident compensation not subject to Philadelphia Wage Tax (due to services rendered outside of Philadelphia) may be subject to taxation in the employee's home jurisdiction.

Reciprocal Agreements
(Employment in/or Residents of States other than Pennsylvania)

The City of Philadelphia is not a party to any reciprocal tax agreements with any other state or political subdivision thereof. Non-residents of Pennsylvania cannot claim a tax credit against Philadelphia Wage Tax for income taxes paid to any other state or political subdivision. Residents of Philadelphia employed outside of Pennsylvania may be required to file and pay a local income tax in that jurisdiction in addition to Philadelphia Wage Tax.

Philadelphia Scan Line Data

2011 Earnings Tax Reconciliation Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	02
6 – 11	Due Date - 041712
12 – 19	Zero filled
20 – 28	Social Security Number
29 – 49	Zero filled
50 – 53	Period / Year - 0511
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

CHANGE FORM

USE TO UPDATE ACCOUNT INFORMATION OR TO CANCEL A TAX LIABILITY

MAIL THE COMPLETED CHANGE FORM TO:
 CITY OF PHILADELPHIA, DEPARTMENT OF REVENUE, P.O. BOX 1410, PHILADELPHIA, PA, 19105-1410
 OR FAX TO: 215-686-6635

PHONE: 215-686-6600

E-MAIL: revenue@phila.gov

INTERNET: www.phila.gov/revenue

Businesses complete *Sections 1* and *2* to add a tax, request payment coupons or to close a business account. *For a change of entity you must cancel your account and apply for a new Tax Account Number and Business Privilege License.* Contact the department to obtain an application or to register on-line visit our web site. For property subject to Use and Occupancy Tax complete *Section 3*. Individuals complete *Section 4* for School Income Tax or *Section 5* for Employee Earnings Tax. **Section 6 must be completed for all requests including the signature of the preparer of this form.**

Section 1 - Business Tax Registration Information.

Currently Registered Business Name and Address

Corrected Business Name and Address

City Account Number

Employer Identification Number -

Social Security Number - -

Spouse's Social Security Number - -

City Account Number

Employer Identification Number -

Social Security Number - -

Spouse's Social Security Number - -

Section 2 - Add a tax, request payment coupons or to cancel an account.

If your business has closed, enter the last day of business: - -

To add a new tax type, enter the start date: - -

If your business never materialized, check here:

	ADD	CANCEL	COUPONS		ADD	CANCEL	COUPONS
AMUSEMENT TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	PARKING TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
BUSINESS PRIVILEGE TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	USE & OCCUPANCY TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
HOTEL TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	VALET PARKING TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
NET PROFITS TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	VEHICLE RENTAL TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
OUTDOOR ADVERTISING TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	WAGE TAX	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section 3 - For property subject to Use and Occupancy Tax.

Property Address

Business U&O Tax Account Number -

Property Account Number

Use and Occupancy Tax Mailing Address (If different from Property Address)

Cancellation Date - -

Date of Purchase - -

Check Reason for Cancellation:

- Sold
- Residential
- Vacant
- Other (Explain in Section 6)

Name of New Property Owner

--

Section 4

SCHOOL INCOME TAX

If the preprinted information listed on your tax return is incorrect, use this form to make the necessary corrections. For example, if your spouse is deceased and you filed jointly with your spouse, use the Change Form to indicate your name and Social Security number.

Currently Registered Taxpayer Name and Address

Social Security Number

□□□□ - □□ - □□□□□□

Spouse's Social Security Number

□□□□ - □□ - □□□□□□

Corrected Taxpayer Name and Address

Corrected Social Security Number

□□□□ - □□ - □□□□□□

Corrected Spouse's Social Security Number

□□□□ - □□ - □□□□□□

Reason for Cancellation

- Moved out of Philadelphia
- Deceased. Enter date of death _____

- Spouse Filing Separately
- No taxable income

Cancellation Date

□□ - □□ - □□□□

Section 5

EMPLOYEE EARNINGS TAX

Currently Registered Taxpayer Name and Address

Social Security Number

□□□□ - □□ - □□□□□□

Corrected Taxpayer Name and Address

Corrected Social Security Number

□□□□ - □□ - □□□□□□

Reason for Cancellation

- Moved out of Philadelphia
- Deceased

- Employer now withholding tax
- No longer employed

Cancellation Date

□□ - □□ - □□□□

Section 6

State the reason for submitting this change form:

Contact information must be completed for all change requests.

Form Completed By (print name): _____

Date _____

Signature: _____

Telephone # _____

E-mail Address _____

Fax # _____