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This tax guide will provide you with a brief description of the City and School District of Philadelphia's taxes and water / sewer charges.

It is designed as a handy reference and to offer a helpful overview of what your obligations might be.

Taxes that apply to both individuals and to businesses are included.

An alphabetical listing of the taxes may be found in the Telephone Directory at the back of this book.

Do not assume that everything you need to know is contained within these pages. If you wish more detailed information, the Directory at the back of this Guide gives the locations and telephone numbers where Department of Revenue staff can answer your questions.

The Department of Revenue offers free individual assistance in the preparation of returns. For an appointment, call (215) 686-6413.

We also offer large print bills, Braille bills, audio cassettes and foreign language telephone interpreter services. These may be obtained by calling (215) 686-2689.

Examples of activities which constitute doing business in Philadelphia are:

1. Making sales or performing activities which affect sales;
2. Providing services or performing activities which affect providing services;
3. Performing acts regularly and continuously in Philadelphia which affect a business objective;
4. Maintaining an active presence in Philadelphia for the purpose of continued efforts in the pursuit of gain.

For additional information on what constitutes doing business in Philadelphia refer to Section 103 of the Business Privilege Tax Regulations which can be obtained from our Technical Staff at 215-686-6434, or may be downloaded from the Internet.

A Word of Advice

If you are uncertain of the interpretation of a specific tax rule, or if your tax situation is complex, we strongly recommend that you seek advice from a qualified tax professional or contact the Department of Revenue.

The Department of Revenue imposes interest and penalty charges on taxes and water / sewer fees that are paid after the due date. If you are in financial difficulty and cannot pay your bill in full, **DO NOT IGNORE IT**. The Department of Revenue has payment plans which may be available to you. For assistance concerning payment plans, call:

- Business Tax and Wage Tax (215) 686-6600
- Real Estate Tax (215) 686-6442
- Water / Sewer Charges (215) 686-6880

Our Client Service representatives are ready to assist you any business day from 8:00 a.m. to 5:00 p.m.

Listed below are some of the steps and requirements to open a business in Philadelphia:

1. Apply for a Business Tax Account Number. Call (215) 686-6600 or visit the Municipal Services Building, Public Concourse Level, 1401 John F. Kennedy Boulevard. If you are setting up a business for the first time, tell the Customer Representative. You will receive a packet of information which will explain what and when you need to file.
2. Obtain a Business Privilege License to do business in Philadelphia. You can obtain the license from the Department of Licenses & Inspections at the Municipal Services Building, Public Concourse Level, 1401 John F. Kennedy Boulevard or call (215) 686-2490. The lifetime license fee is currently \$250. A three consecutive day permit is also available for \$100.
3. If you have employees you must withhold the City Wage Tax. If you need help in determining how often you must file and pay the Wage Tax, visit the Taxpayer Service unit at the Municipal Services Building, Public Concourse Level, 1401 John F. Kennedy Boulevard or call (215) 686-6600.

The City Wage Tax, also called the Earnings Tax, is a tax on salaries, wages, commissions and other compensation paid to an employee who is employed by or renders services to an employer. Generally, individuals who work for a company in Pennsylvania will find that the company deducts the Wage Tax from their pay since this is required by law.

All Philadelphia residents owe the City Wage Tax regardless of where they perform services. Non-residents who perform services in Philadelphia must also pay the Wage Tax.

Tax rates for residents and non-residents are reflected in the summary schedule at the back of this guide.

All employers having a place of business in Pennsylvania are required to register with the City of Philadelphia within 30 days of becoming an employer of a resident of Philadelphia and they are required to withhold and remit the Wage Tax at the prescribed rate from all residents of Philadelphia in its employ.

The City issues coupon voucher books to employers to simplify their payments.

If you are a resident of Philadelphia or a non-resident who works in Philadelphia, and your employer is not required to withhold the tax, you must register for an Earnings Tax Account. To establish an Earnings Tax Account call the Business / Earnings Tax Unit of the Department of Revenue at (215) 686-6600 or visit the Municipal Services Building, Public Concourse Level, 1401 John F. Kennedy Boulevard.

After you have obtained your personal account, the Department of Revenue will send you a payment coupon book. The appropriate coupon should be sent in with each payment when due.

Due dates for filing are April 30, July 31, October 31 and January 31. Additionally, an annual reconciliation return is due April 15 of the following year.

Regardless of how much you make, your age or whether you work part or full time, if you have a job and you are a Philadelphia resident, you must pay the wage tax. However, if you are receiving a scholarship or a stipend as part of a degree program, and you do not provide a service then you do not owe the City Wage Tax.

For more information on the City Wage Tax or Earnings Tax, call (215) 686-6600.

The Net Profits Tax is levied on the net profits from the operation of a trade, business, profession, enterprise or other activity conducted by individuals, partnerships, associations or estates and trusts. (The rental of property, in most cases, is considered the operation of a business.)

The tax is imposed on the entire net profit of any self-employed person who is a resident of Philadelphia regardless of the location of the business. It is also imposed on businesses conducted in the City by non-residents.

Corporations are exempt from this tax.

The tax is based on the net profits of the business.

Tax rates for residents and non-residents are reflected in the summary schedule at the back of this guide.

A return must be filed even if a loss is incurred.

If no return is filed, non-filer penalties are imposed.

The annual return and payment of the tax must be transmitted on or before the following due dates:

- (1) Calendar Year Returns - the 15th day of April following the tax year.
- (2) Fiscal Year Returns - within one hundred five (105) days from the end of the fiscal year.

The current year estimated Net Profits Tax is payable in two installments. Each installment must be equal to 25% of the Net Profits Tax computed from the prior taxable year.

The first installment is due on or before the due date of the Net Profits Tax Return.

For calendar year filers, the second installment is due June 15 of that year.

For fiscal year filers, the second installment is due within two (2) months after the due date for filing the prior year's return.

Note

Persons subject to the Net Profits Tax may deduct from the tax due, an amount equal to 60% of the Business Privilege Tax on the Net Income portion paid by that person. This credit cannot exceed the amount of the Net Profits Tax liability.

For more information on the Net Profits Tax, call (215) 686-6600.

Every individual, partnership, association and corporation engaged in a business, profession or other activity for profit within the City of Philadelphia must file a Business Privilege Tax Return, whether or not they earned a profit during the preceding year.

Rental activities are usually considered to be business activities.

Every estate or trust, (whether the fiduciary is an individual or a corporation) must file a Business Privilege Tax Return if the estate or trust is engaged in any business or activity for profit within the City of Philadelphia.

The Business Privilege Tax is based on both gross receipts and net income. Both parts must be filed.

Returns for this tax are due by April 15.

Note

If you maintain a Business Privilege License but do not actively engage in business, you must file the Business Privilege Tax return and indicate that no business occurred. If you do not file a return, you will receive a non-filer notice and court costs could be imposed.

Section 103 of the Business Privilege Tax Regulations provides information relating to what constitutes doing business in Philadelphia. Businesses which meet certain standards qualify for "Active Presence" treatment and would be subject to tax on Gross Receipts only.

Business Privilege Tax forms are available from the Department of Revenue at the Municipal Services Building, Public Concourse Level, 1401 John F. Kennedy Boulevard (215) 686-2044. Copies of regulations may be obtained by writing to:

City of Philadelphia
Department of Revenue
Technical Advisory Staff
Municipal Services Building
Room 630
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102

The Department of Revenue offers individuals free assistance in the preparation of returns. For an appointment call (215) 686-6413.

If you have a question about filling out your tax return or filing requirements, call (215) 686-6500.

For general information or if you wish to order returns for your business, call the Department of Revenue at (215) 686-6600.

Business Use and Occupancy Tax

The Business Use and Occupancy Tax is a tax on the business, trade or other commercial use and occupancy of real estate located in Philadelphia.

The tax is due if:

- Your business is physically located in Philadelphia.
- You operate your business from your Philadelphia residence.
- Tenants, sub-tenants or owners use the Philadelphia property for business purposes.

The tax is collected and the tax returns are prepared by the owner of the property and sent to the Department of Revenue. The tax is calculated by a formula that uses the number of square feet of the property used for commercial purposes, the assessed value of the property and the tax rate, which is currently \$4.62 per \$100 of assessed value.

If you are not currently receiving a Return or if you need assistance in determining what you owe, call the Business Tax Unit at (215) 686-6600.

The City and the School District of Philadelphia impose a tax on all real estate in the City. The Board of Revision of Taxes determines the value of the property on which the taxes must be paid.

Real Estate Tax bills are sent out annually in December for the following year. Real estate tax payments are due and payable on March 31. If you pay your bill on or before the last day of February, you receive a 1% discount. If you pay after March 31, you are subject to increased charges which are collectively called "additions". At year-end these charges are capitalized and become tax principal on which interest and penalty will accrue.

If you have a mortgage, your tax bill may be sent directly to your mortgage company for payment from your escrow fund.

The Department of Revenue offers two (2) special payment plans covering current year tax for low income households.

One plan is available for senior citizens. If you are a senior citizen and do not exceed the specified income level, you may be eligible.

In addition, if you are not a senior citizen, but you meet the low income level, you may be eligible for the second payment plan. For more information about these plans, call (215) 686-6442.

For further information about:

- Current or delinquent Real Estate taxes, call (215) 686-6442.
- Assessments, call the Board of Revision of Taxes at (215) 686-4334.

NOTE

The Commonwealth of Pennsylvania offers certain senior citizens a Tax Rebate. For more information, contact the Commonwealth at (215) 560-2056. For automatic Commonwealth of Pennsylvania form ordering, 24 hours a day, call (800) 362-2050.

School Income Tax

The School District of Philadelphia imposes a tax on various classes of unearned income which are not subject to Philadelphia Business or Wage Taxes. Some examples of unearned taxable income include interest, dividends and certain rents and royalties.

All residents of the Philadelphia School District who receive this type of income must pay the tax. If you are a Philadelphia resident for a portion of the year, the amounts are pro-rated for your period of residency.

Interest received from bonds or debt obligations of the Commonwealth of Pennsylvania or its political subdivisions or direct obligations of the Federal Government is exempt from the tax. Likewise, interest earned on savings and checking accounts is exempt.

For further information, contact the School Income Tax Unit, Municipal Services Building, Room 530, 1401 John F. Kennedy Boulevard or call (215) 686-6600.

Personal Property Tax

This tax is based on the value of certain intangible personal property such as stocks and bonds. A 4 mill tax on these holdings was levied by the City of Philadelphia until December 31, 1996. This tax was administered by the Board of Revision of Taxes (BRT) when it was in effect. It was repealed effective January 1, 1997.

In 2000, the Pennsylvania Supreme Court ruled that the Personal Property Tax was discriminatory because it exempted stock relating to companies doing business in Pennsylvania. The court order required the City to correct the problem retroactively. The City required taxpayers to refile Personal Property Tax returns for the year 1996 with the intention of imposing the tax on all stock holdings including companies doing business in Pennsylvania. A decision was made to pay refunds to taxpayers for the years 1993, 1994 and 1995 where Refund Petitions were timely filed during the statutory period.

Sales Tax

Since October 1, 1991, there has been a 1% Sales Tax on each separate sale at retail of tangible personal property or services, upon the use within Philadelphia of tangible personal property purchased at retail, and on services purchased at retail. Provisions for penalties are included in this bill.

The tax is collected by the vendor from the purchaser and paid to the Commonwealth as provided in its regulations.

The City tax is imposed at a rate of 1% of the retail purchase price in addition to the 6% tax assessed by the Commonwealth of Pennsylvania.

For additional information, call the Commonwealth of Pennsylvania at (717) 787-6229.

Realty Transfer Tax

The Realty Transfer Tax is levied on the sale or transfer of Real Estate located in Philadelphia. The tax also applies to the sale or transfer of an interest in a corporation or partnership that owns real estate. Certain long term leases are also subject to this tax.

The City tax rate is three percent (3%) of the sale price or the fair market value, if no sales price exists. However, in addition to the City tax, the Commonwealth of Pennsylvania charges 1%, making a combined rate of 4%.

The tax is paid when the deed is filed with the Records Department, located in Room 154, City Hall.

Generally the transfer of real estate between family members is exempt. Examples are a transfer between husband and wife, children of the same parent, and lineal ascendants / descendants. Property that is received under a will is also exempt.

For more information, contact the Discovery Section of the Department of Revenue, Municipal Services Building, Room 440, 1401 John F. Kennedy Boulevard or call (215) 686-6614.

Parking Tax

The Parking Tax is levied on the gross receipts from all financial transactions involving the parking or storing of automobiles or other motor vehicles in outdoor or indoor parking lots and garages situated in the City of Philadelphia.

The Parking Tax is imposed on every person parking or storing a motor vehicle in or on a parking facility in Philadelphia, at the rate of 15% of the amount charged for the parking transaction.

The person operating or conducting the parking facility is responsible for issuing the claim check, collecting the tax and paying it to the City.

There is no transaction subject to tax where the tenant or owner is entitled to parking privileges in connection with the lease or ownership of a living unit if no additional consideration is paid for the parking privilege.

For more information on the Parking Tax contact the Parking Tax Unit of the Department of Revenue, Municipal Services Building, Room 530, 1401 John F. Kennedy Boulevard or call (215) 686-2670.

Hotel Tax

This tax is imposed on the rental of a hotel room to accommodate paying guests. The term "hotel" includes an apartment, hotel, motel, inn, guest house, bed and breakfast or other building located within the City which is available to rent for overnight lodging or use of facility space to persons seeking temporary accommodations.

The tax is imposed at the rate of 7% of the amount paid by each patron for the occupancy of a room with sleeping accommodations in a hotel, motel, inn, guest house or bed and breakfast.

The occupant of any room or rooms is liable for payment of this tax. The tax is collected from the occupant by the hotel operator, acting as an agent for the City of Philadelphia.

The report and payment of the tax are due on the fifteenth day of the month following the month in which the tax was collected; i.e., if the tax was collected in January, the return and payment are due February 15.

The Department of Revenue issues a "Monthly Hotel Tax Coupon Book" to simplify tax payments. For further information on the Hotel Tax call (215) 686-2670.

Amusement Tax

This tax is imposed on the admission fee charged for attending any amusement in Philadelphia. Included are concerts, movies, athletic contests, night clubs and convention shows for which admission is charged. The current tax rate is 5% of the admission charge.

The operator / provider of any amusement or the promoter of any show located in Philadelphia is responsible for collecting and remitting the tax.

The report and payment of the tax are due on the fifteenth day of the month following the month in which the tax was collected; i.e., if the tax is collected in January, the return and payment are due February 15.

Holders of temporary amusement permits (issued by the Department of Licenses & Inspections) for one or more days are also responsible for collecting and remitting the tax. A report of tax collected must be filed and the tax paid within five (5) days after the event is held.

The Department of Revenue issues a "Monthly Amusement Tax Coupon Book" to simplify tax payments. For further information on the Amusement Tax call (215) 686-6595.

Liquor Sales Tax

Every sale at retail of wine, liquor or malt and brewed beverages by any hotel, restaurant, club or other person holding a license or permit issued by the Commonwealth of Pennsylvania to sell or dispense liquor, wine or malt and brewed beverages is subject to this tax. Catering that includes the sale of such beverages is also taxable, as is a portion of a cover charge that includes beverages.

The Liquor Sales Tax is a School District tax that is imposed upon each taxable sale at retail within the School District of Philadelphia at a rate of ten percent (10%) of the sale price.

The report and payment of the tax are due on the 25th day following the month in which the tax is collected, i.e., if the tax was collected in January, the return and payment are due February 25th.

Sales by the following sources are excluded from the tax:

1. Pennsylvania Liquor Stores
2. Malt beverage distributors

The Department of Revenue issues a "Monthly Retail Liquor Sales Tax Coupon Book" to simplify tax payments.

An annual reconciliation of Liquor Tax is mailed separately and is due by February 28 of the following year.

For further information call the Liquor Sales Tax Unit at (215) 686-6600.

The City of Philadelphia collects water and sewer charges. If you are a homeowner or an owner of a commercial or industrial property, you must pay water / sewer fees.

The Department of Revenue, through its Water Revenue Bureau, is responsible for reading meters, billing accounts, and collecting the water / sewer fees. The Water Department determines the rates and maintains the water / sewer system. The Department of Revenue has available a separate booklet which explains the regulations governing Customer Service.

For more information, call the Water Revenue Bureau at (215) 686-6880 or visit the Customer Service Office in the Municipal Services Building, Public Concourse Level, 1401 John F. Kennedy Boulevard.

If you are a senior citizen and meet certain income levels, you may be eligible for the Senior Citizen Water Discount.

If you are having trouble paying your water bills, the Water Revenue Bureau provides payment plans. For more information on either the senior citizen discount or payment plans, call the Water Revenue Bureau at (215) 686-6880.

If you are having repair problems or trouble with outside drains, fire hydrants or serious water leaks call the Water Department at (215) 685-6300.

Payment Plans

If you are having difficulty paying your taxes and / or your water bills, contact the Department of Revenue. We will work with you to arrange a payment agreement. If you become delinquent, you will be subject to interest and penalty charges, as well as legal action and fines.

Payment Agreements for Taxes

The Department of Revenue normally requires a down payment of 25% with the balance to be paid in 12 equal monthly installments. As mentioned earlier, the Department does have special payment plans for Real Estate Taxes. For more information call (215) 686-6442.

Payment Agreements for Water Charges

Contact the Water Revenue Bureau at (215) 686-6880.

Appeal Rights

As a taxpayer and / or a water customer, you have the right to appeal a tax assessment, a water \ sewer bill or any interest and penalty charges added to your account. Some appeals are filed with the Department of Revenue. Other appeals, however, require the filing of a petition with the Tax Review Board. In either case, the appeal must be filed within 60 days of the date of the assessment. You may obtain a petition or information from either the Department of Revenue or from the Tax Review Board, Land Title Building, 100 S. Broad Street, 4th Floor, Philadelphia, PA 19110. Phone # (215) 686-5216.

Refunds

You may be entitled to a refund if you have made an overpayment, a duplicate payment, or an error in calculation. To obtain a refund you must file a Refund Petition and provide the documentation requested on the form. For more information, call (215) 686-6575.

The **Customer Service Representatives** of the Department of Revenue are located in the:

Municipal Services Building
Public Concourse Level
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102

The **Water Revenue Bureau** of the Department of Revenue is located in the:

Municipal Services Building
Public Concourse Level,
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102

The **Compliance Division** of the Department of Revenue, which also handles Audits, is located in the:

Municipal Services Building
4th Floor
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102.

If you have questions, call the phone numbers listed in the Telephone Directory in the back of this Tax Guide any business day from 8:00 a.m. to 5:00 p.m.

Satellite Offices

The two neighborhood Municipal Service Centers listed below accept non cash payments for Real Estate Taxes, Business Taxes and Water / Sewer Rents, Other city services are also offered on a limited scale.

**Northeast Municipal
Service Center**

9125 Roosevelt Boulevard
Philadelphia, PA 19114
Phone: (215) 685-0480
Hours: 8:00 a.m. -5:00 p.m.
(Monday thru Friday)

**North Philadelphia
Municipal Service Center**

2121 West Lehigh Avenue
Philadelphia, PA 19132
(Hope Plaza)
Phone: (215) 685-9734
Hours: 9:00 a.m. – 5:30 p.m.
(Monday thru Friday)

Mail-In Payments

To avoid long waiting lines, we suggest you mail your payments. Tax payments and Water and Sewer charges are processed more efficiently when they are received through the mail.

Electronic Tax Filing

ROAD Program

Taxpayers can file using the City of Philadelphia Department of Revenue ROAD Program. This program provides for the electronic filing of Business Privilege and Net Profits Tax returns.

For further information or to order the ROAD Program call (215) 686-6519.

Revenue on the Web

The Department of Revenue is sharing the City of Philadelphia web site, which can be reached at phila.gov/revenue.

Various forms can be downloaded. The Department of Revenue is in the process of expanding the information available on the Internet. Our E-mail address is revenue@phila.gov.

Summary Schedule of Rates
for Taxes Collected by The Department of Revenue
for The City and School District of Philadelphia

TYPE	TAX YEARS	RATES
Amusement Tax	July 1, 1994 & Subsequent years	5% of admissions
Business Privilege License	1991 & Subsequent years	\$250.00 one-time fee
Business Privilege Tax	2001	2.525 mills on gross receipts, and 6.5% on taxable net income
	2002	2.400 mills on gross receipts and 6.5% on taxable net income
Hotel Room Rental Tax	July 15, 1993 & Subsequent years	6% on amount received for rental of rooms
	July 1, 1999 & Subsequent years	7% on amount received for rental of rooms
Liquor Sales Tax	1995 & Subsequent years	10% on every retail sale of liquor or malt and brewed beverage which is not subject to the Pennsylvania Sales Tax.
Net Profits Tax	2001	4.5385% (Resident)
		3.9462% (Non-Resident)
	2002	4.5% (Resident)
		3.9127% (Non-Resident)
Parking Tax	July 1, 1987 & Subsequent years	15% of amount charged for parking

TYPE	TAX YEARS	RATES
Real Estate Tax	1990 to 2002 2003	(per \$1,000 of taxable assessed value) \$37.45 City – \$45.19 School – \$82.64 Total \$34.74 City – \$47.90 School – \$82.64 Total
Real Estate Transfer Tax	July 1, 1994 & Subsequent years	3% City – 1% State – 4% Total based on value of property transferred
Sales Tax	October 1, 1991 & Subsequent years	1% City on retail sale of merchandise or service 6% State on retail sale of merchandise or service 7% Total on retail sale of merchandise or service
School Income Tax	2001 2002	4.5385% on unearned income 4.5% on unearned income
Use & Occupancy Tax	July 1, 1990 & Subsequent years	\$4.62 per annum per \$100 of assessed value
Vehicle Rental Tax	July 1, 2000	2% on amount received for renting a vehicle
Wage / Earnings Tax	July 1, 2001 July 1, 2002	4.5385% (Resident) 3.9462% (Non-Resident) 4.5% (Resident) 3.9127% (Non-Resident)

Rates effective July, 2001

Philadelphia Department of Revenue And Other Related Telephone Numbers

	Page	Phone	Fax
Amusement Tax	18	(215) 686-6595	(215) 686-6828
Appeals, Tax Review Board	21	(215) 686-5215	(215) 686-7609
Assistance in Preparing Returns	1	(215) 686-6413	
Business Privilege Tax	9	(215) 686-6600	(215) 686-6635
• Appointment for Preparation Assistance	9	(215) 686-6413	
Business Privilege License			
• Department of Licenses and Inspections	3	(215) 686-2490	
Business Use and Occupancy Tax	10	(215) 686-6600	(215) 686-6533
Establishing a New Business	3	(215) 686-6600	(215) 686-6635
Forms Ordering	9	(215) 686-2044	(215) 686-6635
Filling Out Business Returns	9	(215) 686-6500	(215) 686-3898
Hotel Tax	17	(215) 686-2670	(215) 686-6828
Large Print Bills, Braille Bills, Audio Cassettes	1	(215) 686-2689	
Liquor Sales Tax	19	(215) 686-6600	(215) 686-6635
Net Profits Tax	7	(215) 686-6600	(215) 686-6635
Parking Tax	16	(215) 686-2670	(215) 686-6828
Real Estate Tax			
• Current or Delinquent	11	(215) 686-6442	(215) 686-6535
• Assessments	11	(215) 686-4334	(215) 686-4336
Realty Transfer Tax			
• Discovery Section	15	(215) 686-6614	(215) 686-3856
Refunds	21	(215) 686-6575	(215) 686-6828
*Sales Tax	14	(717) 787-1064	
School Income Tax	12	(215) 686-6600	(215) 686-6828
*Senior Citizen Real Estate Tax Rebate	11	(215) 560-2056	
*Senior Citizens Rebate—Automatic Form Ordering	11	(800) 362-2050	
Tax Review Board	21	(215) 686-5216	(215) 686-5226
Wage Tax/Earnings Tax	4	(215) 686-6600	(215) 686-6635
Water Department	20	(215) 685-6300	(215) 685-6154
Water / Sewer: Water Revenue Bureau	20	(215) 686-6880	(215) 686-2711

*Commonwealth of Pennsylvania

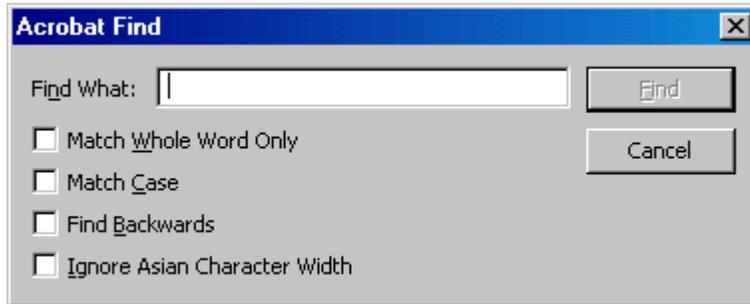
Find a Word or Phrase

Use the Adobe Acrobat *Find* command to locate instances of a specific key word or phrase within the PLAIN TALK Tax Guide.

Follow the steps below to find a key word or phrase.

1. Click the Find button [Find](#), or click the Find tool .

Acrobat opens the Find dialog box.



2. Enter the word or phrase you want to find.

3. Choose from the search options.

- **Match Whole Word Only**

Acrobat finds only matches for the exact word or phrase you enter in the text box. For example, If you enter *front*, the program will search only for the word front. It will not locate *frontage* or *waterfront*.

- **Match Case**

Acrobat finds only words or phrases that match exactly the capitalization you enter in the text box. For example, enter **Business** and Acrobat will only show matches of *Business*, not *business*.

- **Find Backwards**

Acrobat searches forward from the current page. Check this box if you want Acrobat to search backward from the current page.

- **Ignore Asian Character Width**

This option will only apply if you are reading a PDF file in the Japanese version of Acrobat.

4. Click the **Find** button.

Acrobat highlights the first occurrence of the word or phrase in the document. If the word or phrase does not exist in the document, Acrobat displays a message telling you no occurrences of the word or phrase were found.

If you want to find another instance of the word, click the **Find Again** button  or right click and select **Find Again**.