

## 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.

