

REPORTING INFORMATION ON UNPAID TENANT UO3 RETURN

The landlord or agent must report to the Department of Revenue the following information on tenants who fail to pay the tax due or any part of the tax due for a taxable period:

- a) Name of the tenant
- b) Tenant's Business Tax Account Number and/or Federal ID Number
- c) Amount of tax not paid by the tenant for the taxable period.

The completed UO3 return must be signed by the preparer and submitted with the tax return by the due date for the tax return. The UO3 return filed without the required information will not be accepted as filed timely.

If the landlord or agent is unable to obtain the tenant's Business Tax Account Number and/or Federal ID Number, attach to the UO3 return a copy of the letter sent to the tenant requesting the information and mail it with the UO1 return.

FORM UO3

Important note: The Business U&O Tax Account #, Property Account #, and Tax Period/Year Code **must** be completed to receive this credit. **Copy these numbers directly from the UO1 form.**

Business U&O Tax Account # - this is the pre-printed number appearing in the upper right-hand area of the UO1.

Property Account # - this is the pre-printed number appearing below the **Business U&O Tax Account #** on the UO1.

Tax Period/Year Code - this is the pre-printed number appearing below the **Property Account #** on the UO1.

Landlord Name - this is the pre-printed name appearing with the mailing address in the upper left-hand area of the UO1.

Property Location - this is the address of the property used for business purposes. It appears below the mailing information in the upper left-hand area of the UO1.

The Business Tax Account #, the Federal EIN / Social Security #, as well as the amount of unpaid tax, must be completed for each unpaid tenant in order to receive the credit. Enter the information required on Lines 1 through 14 of the UO3, total the amounts unpaid by tenants and enter the result on the line labeled **Page Total for Tax Unpaid by Tenants** and on Line 5 of the UO1. Use as many UO3 forms as necessary, entering the sum of their page totals on Line 5 of the UO1.

LATE PAYMENT OF TAX DUE BY TENANT

Subsequent to the filing of a timely UO3 return the tenant must pay the delinquent tax, interest and penalty directly to the City. All payments must be submitted with the following:

- a) Tenant's Name
- b) Tenant's Philadelphia Business Tax Account and/or Federal ID Number
- c) Taxable period(s) being paid
- d) Amount of tax paid for each period(s)
- e) Amount of interest and penalty paid for each period(s)

WHEN TO FILE

1. **TENANTS.** Tenants using or occupying real estate for business purposes must pay this tax to the landlord by the 10th day of the last month of the taxable period.
2. **MONTHLY RETURNS.** Each owner or landlord required to file a monthly return must do so by the 25th day of the taxable month. If the 25th day falls on a weekend or holiday, the return is due on the first business day after the 25th.
3. **QUARTERLY AND SEMI-ANNUAL RETURNS.** Each owner or landlord required to file a quarterly or semi-annual return must do so by the 25th day of the last month of the taxable period. If the 25th day falls on a weekend or holiday, the return is due on the first business day after the 25th.
4. **PAYMENT OF TAX.** The amount of tax due must accompany the tax return.
5. **DISCOUNTS.** Effective September 1986, persons required to collect the tax from a tenant may be entitled to a 1% discount on the total tax due and collected if the return is submitted on or before the 25th day of the month the tax return is due. The discount may not be deducted on the portion of tax due for use or occupancy by the owner or on advance payments made prior to a taxable period.