

WHERE AND WHEN TO FILE

Business Privilege Tax and Net Profits Tax Returns which are due by April 15, 1999 **MUST** be filed using the following procedures:

TAX PAYMENTS

Payments of tax **MUST** be made separately from the filing of the tax returns. Coupons for each tax must be included with the check or money order and mailed to:

City of Philadelphia
Department of Revenue
P.O. Box 1529
Philadelphia, PA 19105

Entities that are currently registered with the City of Philadelphia Department of Revenue have received a **POSTAGE-PAID** envelope and PRE-PRINTED coupons for this purpose.

TAX RETURNS (Remove both perforated labels from the envelope flap and choose the label that applies to either of the following situations)

- A. If any of the returns you are filing shows a request for a refund to be sent to you, please mail return(s) to:

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

Example:

1999 Business Privilege tax; \$100.00 tax due.
1998 Net Profits Tax; Refund requested of \$1000.00 after applying \$100.00 to the 1999 Business Privilege Tax return.

Use label marked; **Refund Due**

- B. If you are **not** requesting a refund on any of your filings, please mail return(s) to:

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