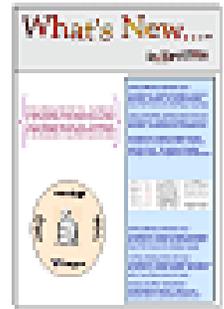


## **“What’s New” Archives**

### ***October 2001 – December 2007***



#### **December 2007**

The following forms are now available:

Individual Earnings (Wage) Tax Account Number - [2008](#)

[Jobs Creation Tax Credit Application](#)

Liquor Tax Reconciliation - [2007](#)

[Mechanical Amusement Device Tax](#)

[Parking Tax Worksheet](#)

[Rates By Tax Type](#)

Schedule H, J Filers ONLY - [Index](#) : [Package](#)

Trade Show Vendors - [Business Tax Worksheet 2007](#)

Use & Occupancy

[UO1](#): periodic reporting form

[UO3](#): form for landlords to report delinquent tenants

[Instructions](#)

#### **November 2007**

The following forms are now available:

Business Privilege Tax EZ - [Pg 1](#) : [Pg 2](#)

Business Privilege Tax - [2007](#) : [Instructions](#)

[Sch B](#) : [Sch C-1](#) : [Sch D](#) : [Sch A](#) : [Sch E](#)

Earnings Tax Reconciliation - [2007](#) : [Instructions](#)

[Non-Resident Employee Earnings Allocation Form](#)

Net Profit Tax - [Pg 1](#) : [Pg 2](#) (Worksheets): [Instructions](#)

Real Estate Installment Plan - [2008](#)

Real Estate Low Income Senior Citizen Plan - [2008](#)

Real Estate Tax Active Duty Reserve/National Guard Credit Form - [2008](#)

School Income Tax Reconciliation - [2007](#) : [Instructions](#)

Wage Tax Reconciliation - [2007](#) : [Instructions](#)

Wage Tax Refund Petition for [Commission Employees](#) : [Salaried Employees](#)

#### **October 2007**

The following forms are now available:

Coupon Periods / Due Dates for 2008 - [U&O](#) : [Wage Tax](#) : [Misc](#)

#### **September 2007**

As of **January 1, 2008** the Philadelphia resident rate will be 4.219% and the non-resident rate will be 3.7242%.

The following form is now available:

W2 instructions for [2007](#)

#### **June 2007**

Now you can print a scannable [payment coupon](#) for multiple tax types, years and periods.

Submit to our office along with your check to the address listed on the coupon. You will need your Philadelphia Tax Account Number, Social Security Number (SSN), Employer Identification Number (EIN) or Real Estate Tax Number (BRT).

Credit card payments can be made via the Kiosk located in the Concourse Level of the Municipal Services Building. You will need your Philadelphia Tax Account Number, Social Security Number (SSN), Employer Identification Number (EIN) or Real Estate Tax Number (BRT). **A user fee will be added to the amount due when paying by credit card. You will be notified of the user fee prior to entering your credit card information.**

### February 2007

The 2006 BPT-EZ and 2006 NPT can be filed online. Payment of tax due for returns filed online can be made with the pre-printed coupons mailed to you or by credit card. A convenience fee of 2.49% will be added to credit card payments. If you are paying by credit card, you will need to pay for each tax return separately. You are not required to submit copies of federal tax returns for BPT-EZ and NPT returns filed online.

### January 2007

**April tax filing deadline extended** - The Internal Revenue Service has extended the filing deadline for tax returns normally due on April 15 to April 17. The Philadelphia Department of Revenue is also honoring the April 17 deadline. The Business Privilege, Net Profits, Earnings Reconciliation and School Income Tax returns and payment for 2006 are now **due by April 17, 2007**. The monthly tax coupon payments, such as monthly wage tax, which were originally due on April 15 are also now **due by April 17, 2007**.

Now you can fill-in the [2006 Salary Wage Tax Refund Petition](#) online before downloading.

The following form is now available:

[Real Estate Tax National Guard/Reserve Credit Form](#)

As of January 1, 2007, the Philadelphia Wage and Earnings Tax rates has been reduced for taxable compensation. The Philadelphia resident rate is 4.26% and the non-resident rate is 3.7557%.

### December 2006

The following forms are now available

Keystone Zone Programs (KOZ's)

[Cover](#) [Contents](#) Page [1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#)

Liquor Tax Reconciliation - [2006](#)

[Rate By Tax Type](#)

Wage Tax Reconciliation - [2006](#) : [Instructions](#)

### November 2006

**Due to the late mailing of the Business Use & Occupancy tax returns that were due November 27, 2006, the payment and filing due date has been extended to December 15, 2006. Payments postmarked by December 15, 2006 will be processed without interest and penalty.**

The following forms are now available

Business Privilege Tax - [2006](#) : [Instructions](#)

Schedule H, J Filers ONLY - [Index](#) : [Package](#)

Earnings Tax Reconciliation - [2006](#)

Non-Resident Employee Earnings [Allocation Form](#) : [Instructions](#)

Net Profits Tax - [2006](#) : [Instructions](#)

School Income Tax - [2006](#) : [Instructions](#)

Use & Occupancy

UO3 form for landlords to report delinquent tenants - [Instructions](#)

U&O Period Codes, Due Dates - [2007](#)

Real Estate Installment Plan - [2007](#) : [Instructions](#)

Trade Show Vendors - Business Tax Worksheet - [2006](#)

[2006](#) Wage Tax Refund Petition for Salaried Employees  
[2006](#) Wage Tax Refund Petition for Commission Employees

### October 2006

Wage Tax and Earnings Tax rates will be reduced for taxable compensation paid on or after **January 1, 2007**. At that time, the Philadelphia **resident rate will be 4.26%** and the **non-resident rate will be 3.7557%**.

The following form is now available  
Real Estate Low Income, Senior Citizen Plan - [2007](#)

### August 2006

The following forms are now available  
Coupon Periods / Due Dates for 2007 - [Wage Tax](#) : [U&O](#) : [Other](#)  
W2 instructions for [2006](#)

### July 2006

#### Real Estate Tax Credit Card Payments by Phone Now Available

You can use your American Express, Discover, MasterCard or VISA credit card to pay Real Estate Tax balances. On this site, go to "**Real Estate Tax Information**" or you may call 877-309-3710 to pay by telephone.

**A user fee of 2.49% will be charged in addition to the amount of tax paid.** You will know the user fee prior to entering your credit card information. A credit card payment may take up to 3 days to post to your credit card account and up to 7 days to post to your Real Estate Tax account.

### June 2006

[Revised Tax Rate Schedule](#) - includes the 2006 tax rates for Wage Tax and Net Profits Tax (4.301% for residents, 3.7716% for non-residents), Earnings Tax and School Income Tax (4.301%), and Business Privilege Tax (1.750 mills on gross receipts and 6.5% on taxable net income).

[Interest and Penalty](#) - This chart reflects I&P for all taxes except Real Estate. Please contact the Real Estate Tax Department at 215 686-6442 or [revenue@phila.gov](mailto:revenue@phila.gov) for additional interest and penalty rates.

### April 2006

The following forms are now available  
[2005-2006](#) BPT/NPT Coupons

### March 2006

The following forms are now available  
[Mechanical Amusement Device Tax](#)  
[Technical Terminations](#)

### January 2006

The following returns can now be filed via Online Services  
[2005](#) School Income Tax  
[2005](#) Wage Tax Annual Reconciliation  
Click [here](#) to file these return online

## **November 2005**

The following forms are now available

Forms templates for outside vendors

Schedule H, J Filers ONLY - Index: Package

Tax Credit Application for CCDC

Wage Tax Refund Petition for Salaried Employees - 2005

Wage Tax Refund Petition for Commission Employees – 2005

## **October 2005**

Philadelphia Wage Tax rates will be reduced for taxable compensation paid on or after January 1, 2006. At that time, the Philadelphia resident rate will be 4.301% and the non-resident rate will be 3.7716%.

The following forms are now available:

- Business Privilege Tax - 2005
  - Instructions
- Decoupling Federal Bonus Depreciation
- Earnings Tax Reconciliation - 2005
  - Non-Resident Employee Earnings Allocation Form
  - Instructions
- Liquor Tax Reconciliation - 2005
- Net Profits Tax - 2005
- Real Estate Installment Plan - 2006
- School Income Tax - 2005
  - Instructions
- Trade Show Vendors Business Tax Worksheet 2005
- Wage Tax Reconciliation - 2005
  - Instructions

## **September 2005**

The following forms are now available:

- Coupon Periods / Due Dates for 2006 - Wage Tax Other
- Real Estate Low Income Extended Term Agreement - 2006
- Real Estate Low Income, Senior Citizen Plan - 2006
- UO1: periodic reporting form
- UO3: form for landlords to report delinquent tenants
  - Instructions
- U&O Period Codes, Due Dates - 2006
- W-2 Specifications - 2005

## **May 2005**

The 2005 Employee quarterly Earnings Tax payment coupon is now available. Employers should NOT use this coupon.

## **March 2005**

In addition to VISA and MasterCard, you can now pay Real Estate Tax with a Discover credit card. A user fee of 1.9% will be added to the amount paid.

Tax Preparation Software Must Be Tested and Approved by the Philadelphia Revenue Department.

The Department of Revenue's imaging system can only accurately read computer-generated tax returns produced on software from Department approved vendors. Tax returns and refunds count be delayed or rejected if they are submitted on computer-generated forms that have not been tested and approved by the Department.

Before using computer-generated forms to prepare Philadelphia Tax returns, please click [here](#) to see if the company's software has been approved by the Philadelphia Department of Revenue.

## **January 2005**

You can now pay Real Estate tax on-line by credit card (VISA and MasterCard). A user fee of 1.9% will be added to the amount paid.

Due to the late mailing of the Real Estate Tax Installment coupons books, the due date of the January payment has been extended to January 31, 2005. Please accept our apologies for the delay.

## **December 2004**

The 2004 Individual Wage Tax Refund Petition for Salaried Employees is now available.

## **November 2004**

The following forms are now available:

- Business Privilege Tax return and instructions - 2004
- BPT Schedule H, J filers ONLY: Pages 1 to 4

## **October 2004**

The following forms are now available:

- Wage Tax Reconciliation Form - 2004 Instructions
  - School Income Tax Form - 2004 Instructions
  - Net Profits Tax return - 2004
  - Earnings Tax Reconciliation Form - 2004
  - Non-Resident Employee Earnings Allocation Form Instructions
  - Liquor Tax Reconciliation Form - 2004
  - Real Estate Tax Installment Plan application - 2005
  - Real Estate Tax Senior Citizen Tax Freeze Application - 2005
  - Coupon Periods / Due Dates for 2005 - Wage Tax Other
- The Realty Transfer Tax Regulations are now available.

## **September 2004**

Certain payments can now be paid via credit card (VISA and MasterCard) after using the functionality of our "On-line Services". After registering for an account number, you can now pay the \$250 Business Privilege License fee via credit card. After filing a School Income Tax or Wage Tax Reconciliation return, you can now pay the tax due by credit card. A user fee will be added to the amount due.

The Revenue Department is working on adding more credit card payment functionality.

## **August 2004**

Now available on-line:

- W-2 Specifications for 2004
- Updated Tax Rate Schedule

## **April 2004**

Real Estate Tax information is now available on-line. You need the Board of Revision (BRT) tax account number to search for Real Estate Tax information.

## **March 2004**

Business Privilege Tax Regulations: Amendments to Sections 101, 202, and 203 eliminating the prepaid structure of the tax, clarifying the time and manner of filing the return, and requiring the payment of mandatory estimated tax.

## **February 2004**

The Fiscal Year 2003 Net Profit Tax return is now available on-line.

Quarterly Wage Tax and Quarterly Earnings Tax coupon books: these coupons are not scheduled to be mailed until March 1, 2004. The 1st quarter coupon is not due until April 30, 2004.

To create awareness of the federal Earned Income Tax credit, there is now a link to the Campaign for Working Families web site - [www.gpuac.org](http://www.gpuac.org)

## **January 2004**

Keystone Zone Programs

Cover Contents Page 1 2 3 4 5 6 7

Opinions were recently issued on the following Tax Review Board cases:

Joseph Spiewak, Docket No. 35WRMERZX4730

Mattie Pender, Docket No. 26DEMER229838

Site translation to multiple languages: the text on [www.phila.gov](http://www.phila.gov) can now be translated to the following languages - Spanish, Chinese, Korean, Russian, Japanese, German, Italian, French, Portuguese, Greek and Dutch. Go to [www.phila.gov](http://www.phila.gov), scroll to the bottom of the home page and select the language you need.

On-line Services: the 2003 School Income Tax return and the 2003 Wage Tax Reconciliation return can now be filed on-line. There are also new instructions and Frequently Asked Questions pertaining to the on-line process.

**PUBLIC NOTICE:** Notice is hereby given that applications may be submitted to the City of Philadelphia Revenue Commissioner from companies that wish to contribute \$100,000 to Community Development Companies and receive a corresponding credit under the terms and conditions of Section 501 of the Philadelphia Business Privilege Tax Regulations. Applications received prior to 9:00 A. M. Eastern Time on January 21, 2004 will be deemed to have been received by the Department on January 21, 2004 between 9:00 A. M. and 4:00 P. M. Eastern Time. The amended Business Privilege Tax regulation pertaining to the credit for Contributions to Community Development Corporations is now available. [Click here to download the application to this program.](#)

## **December 2003**

The following are now available on-line:

2003 Business Privilege Tax - Frequently Asked Questions

2003 Wage Tax Refund Petition for Salaried Employees  
Instructions

2003 Wage Tax Refund Petition for Commission Employees  
Instructions

Use & Occupancy Tax: Period Codes, Due Dates for 2004

Business Privilege Tax: Schedule H, J, Filers ONLY - Pages 1 to 4 for 2003

## **November 2003**

The following are now available on-line:

2003 Business Privilege Tax: return and instructions

2003 Net Profits Tax: return and instructions

2003 School Income Tax return and instructions (Page 1 2 3 4)

2003 Earnings Tax Reconciliation return and instructions

2003 Earnings Allocation report and instructions

Revised Parking Tax Worksheet

Decoupling Federal Bonus Depreciation: Policy Update and  
Decoupling Worksheet for 2003 BPT / NPT

## **October 2003**

The following are now available on-line:

2003 Annual Wage Tax Reconciliation return and instructions

2003 Liquor Tax Reconciliation return

## **September 2003**

W-2 Specifications for 2003 W-2's

Tax Alert - Payments to Vendors of Goods and Services to the City of Philadelphia

### **August 2003**

Summary Schedule of Taxes: this schedule has been updated to reflect the lower 2003 tax rates for Wage Tax, earnings Tax, Business Privilege Tax, Net Profits Tax and School Income Tax.

Due Date Charts for 2004: the Wage Tax chart and the chart for the other taxes are now available.

### **July 2003**

The resident Wage Tax rate is reduced to 4.4625% (.044625) and the non-resident Wage Tax rate is reduced to 3.8801% (.038801). Employers and taxpayers frequently ask whether to withhold at the new or old rate when a payroll period spans a rate change. Wage Tax should be withheld and remitted at the rate in effect on the date of the paycheck.

### **May 2003**

The School Income Tax regulations are now available on-line.

Act 166 does NOT impact Philadelphia Wage Tax. For more information, [click here](#).

### **April 2003**

The Application for the Business Privilege Jobs Creation Tax Credit is now available.

The manual for making electronic payments via ACH Debits and ACH Credits is now available on-line.

### **March 2003**

Wage Tax Rate Reduction - Effective July 1, 2003 the resident Wage Tax rate is reduced to 4.4625% (.044625) and the non-resident Wage Tax rate is reduced to 3.8801% (.038801). Employers and taxpayers frequently ask whether to withhold at the new or old rate when a payroll period spans a rate change. Wage Tax should be withheld and remitted at the rate in effect on the date of the paycheck.

The Business Privilege Tax regulations have been amended due to a new Jobs Creation Tax Credit.

### **February 2003**

The following can now be done online - register for a Philadelphia tax account number; file a 2002 School Income Tax return; file a 2002 Annual Wage Tax Reconciliation return. Go to Online Services for further information.

The Liquor Tax regulations and the Vehicle Rental Tax regulations are now available online.

For a certain unusual, unique or nonrecurring fact situation, you may petition for a reduced 2003 Business Privilege Tax mandatory estimated payment (Petition Instructions). If your business terminated in 2002, enter "0" on Line 4 of Page 1 or Page 3 of the Actual 2002 BPT and do not file this petition.

### **January 2003**

You can now do an alphabetical SEARCH for information on this site.

### **December 2002**

The Business Privilege - New Start Tax return has been abolished. All taxpayers liable for Business Privilege Tax must file an Actual 2002 Business Privilege Tax return that is based on actual activity during 2002. This return is due April 15, 2003. All taxpayers liable for BPT must also remit a mandatory estimated payment for the 2003 Business Privilege Tax by April 15, 2003. This estimated payment is based on the tax due from Page 1, Line 3 or Page 3, Line 3 of the Actual 2002 BPT return and is reflected on Page 1, Line 4 or Page 3, Line 4 of the Actual 2002 Business Privilege Tax return. If your business terminated in 2002, enter "0" on Line 4 of Page 1 or Page 3.

### **November 2002**

Many of the tax returns due in 2003 are now available online. This Tax Forms page has been restructured for easier use.

## October 2002

The following are now online:

Due date charts for 2003 wage tax and other tax coupons

Departmental policy on Decoupling Depreciation.  
Decoupling Worksheet

Wage Tax Reconciliation return for 2002  
Instructions

## September 2002

W-2 Specifications for 2002

### **Amendment to Business Privilege Tax Regulations and Application to the Contribution to Community Development Corporation Program**

These regulations were amended whereby a credit against the Business Privilege Tax would be given to certain businesses that contribute monies to Community Development Corporations. The Community Development Corporation must undertake economic development activities within Philadelphia. To apply for this program, [click here](#).

## August 2002

The Board of Revision of Taxes has mailed notices of proposed assessment changes for 2003 real estate taxes. Questions pertaining to these notices should be directed to the Board at the telephone number that appears on the notice. If you received an assessment increase notice and are a senior citizen who is eligible for PACE, you may be eligible for the 2003 Real Estate Senior Citizen, Low Income Program. Information about this program and an application were included with the assessment notice or you can [click on the following](#) to obtain more information including an application and instructions. If your application is accepted for the program, your real estate tax liability for 2003 will remain the same as it was in 2002, even though your assessment increased. If you participated in the program in 2002, you do not need to reapply for 2003. July, 2002: Personal Property Tax (PPT) Class Action Settlement: The City of Philadelphia has entered into a settlement agreement for the Personal Property Tax refund claims with the settlement class represented by the law firm of Fine, Kaplan and Black. The Court of Common Pleas has conditionally approved the settlement. [Click here](#) for frequently asked questions and answers on this matter.

## Revised "Change Form"

The Change Form is primarily used to report a name or mailing address change. The front of the change form has been revised to provide functionality to add a new tax type for an existing account and to request a coupon payment book.

## June 2002

Tax Review Board (TRB) Opinions

There is now an index search on Tax Review Board cases. Recent TRB decisions are also available. [Click here](#) to visit the Tax Review Board web site.

## May 2002

Tax Rate Reductions

**Wage Tax:** Mayor John Street has signed City Council Bill #020092 which reduces the Philadelphia Wage Tax and the Net Profits Tax rates. Effective July 1, 2002 the resident Wage Tax rate is reduced to 4.5% (.045) and the non-resident Wage Tax rate is reduced to 3.9127% (.039127). Employers and taxpayers frequently ask whether to withhold at the new or old rate when a payroll period spans a rate change. Wage Tax should be withheld and remitted at the rate in effect on the date of the paycheck. All active Wage Tax accounts will be sent a letter concerning these Wage Tax rate reductions.

**Net Profits Tax:** Effective with the 2002 Net Profits Tax return, the resident Net Profits Tax rate is reduced to 4.5% (.045) and the non-resident Net Profits Tax rate is reduced to 3.9127% (.039127).

**Business Privilege Tax:** Mayor John Street signed City Council Bill #020030 which reduces the Business Privilege Tax for tax years 2003 and thereafter. Effective with the 2003 Business Privilege Tax return, the Gross Receipts portion of the tax is reduced to 2.3 mills (.0023). For taxpayers using the alternative receipts tax computation, the Manufacturers rate is reduced to 3.8%, the Wholesalers rate is reduced to 5.35% and the Retailers rate is reduced to 1.27%. **School Income Tax:** Mayor John Street signed City Council Bill #020034 which reduces the School Income Tax rate. Effective with the 2002 School Income Tax return, the School Income Tax rate is reduced to 4.5% (.045).

### **April 2002**

The Keystone Opportunity Zone (KOZ) tax booklet and the Active Presence instruction booklet are now available online.

### **March 2002**

The Business Use & Occupancy Tax Regulations are now available online.

### **February 2002**

The Income Tax Regulations are now available online.

### **January 2002**

Pennsylvania Property Tax Rebate Program - If you live in Philadelphia, you no longer have to provide a copy of your receipted real estate tax bill when applying to this program. The City of Philadelphia now provides the State department administering this program files with real estate tax payments. This information is highlighted on the cover page of the booklet for potential program participants.

### **December 2001**

The Individual Wage Tax Refund Petition (Front - Instructions) is now available online.

### **November 2001**

Many of the tax returns and instructions to be used for 2002 are now available online.

### **October 2001**

The Business Privilege Tax regulations are now available online.