



**CITY OF PHILADELPHIA**  
**REQUEST FOR INFORMATION (RFI)**  
**for**  
**Sale of Business Tax Receivables**

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**Issued by:**  
**The City of Philadelphia Department of Revenue**  
**September 1st , 2016**

**Submission Due Date/Time:**  
**October 14, 2016 at 5 pm (Local Philadelphia Time)**

**Submission Contact Information:**

Marco A. Muniz, Esq.  
Deputy Revenue Commissioner - Collections  
1401 John F. Kennedy Boulevard, Room 200  
Philadelphia, PA 19102  
215-686-2705  
[marco.muniz@phila.gov](mailto:marco.muniz@phila.gov)

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*James F. Kenney, Mayor*

*Commissioner Frank Breslin*

Chief Revenue Collections Officer, Department of Revenue

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**REQUEST FOR INFORMATION (RFI):  
SALE OF BUSINESS TAX RECEIVABLES**

## **SECTION 1 – INTRODUCTION**

### **1.1 GENERAL INVITATION**

The City of Philadelphia (City) acting through its Department of Revenue (DOR) seeks responses to this RFI regarding a potential sale of business tax receivables owed by taxpayers to the City and School District of Philadelphia.

**The City's immediate goals are to:**

- **Maximize collection of revenue due to the City & School District.**
- **Prevent or minimize future delinquency.**

The purpose of this RFI is to gather information detailing best practices used by experts in the receivable purchase industry, as well as solicit ideas as to how the City of Philadelphia could structure a sale of a portion of its business tax debt portfolio, primarily the Business Income & Receipts Tax (BIRT), but also other tax debts typically attributed to businesses, such as the Use & Occupancy and Net Profits Taxes. It is the intent of the City to gather information on practices and procedures, as well as the best and most innovative approaches from experts working in the receivable purchase and collections marketplace. To that end, the City is seeking information in the areas outlined in *Section 2 – Subject Matter Areas of Interest*.

### **1.2 CURRENT ENVIRONMENT**

The Department of Revenue administers multiple business tax types, and is responsible for tax administration, billing and collections, as well as billing and collections for water and several other fees and fines. The subject of this RFI is the collection of delinquent business taxes. A full list of the applicable business taxes is attached hereto as Exhibit A.

At present, there is over \$1.17 billion in total outstanding receivables from business tax types, including \$549.7 million for BIRT. These funds are essential to support important community services, like public safety, a clean environment and quality public schools. Failure to collect all funds owed to the City and School District of Philadelphia jeopardizes much needed services and increases the financial burden on compliant taxpayers and residents.

The City is seeking new approaches to collect outstanding balances, as well as to reduce expenses.

### **1.3 OBJECTIVE OF THE RFI**

The RFI is **NOT** intended to qualify possible vendors for a Request for Proposals (RFP) process. The purpose of this RFI is to gather information that may assist the City in assessing opportunities for a sale of business tax receivables. The City seeks your best thinking on:

- Evaluation of the current debt portfolio to determine potential value and collectability.
- Needed resources to design and complete a sale of business tax receivables.
- Implementation of controls to ensure high-quality service to the City's taxpayers.

The findings from this RFI may inform policy and procurement decisions in the future. By issuing this RFI, the City, however, is not committed to a particular course of action.

#### 1.4 DISCLAIMER

Responses to this RFI become the exclusive property of the City. All documents submitted in response to this RFI may be regarded as public records and may be subject to disclosure. This RFI is issued exclusively for information and planning purposes and does not constitute a solicitation. No material submitted as part of this RFI will be returned, and respondents are solely responsible for all expenses associated with responding to this RFI.

**This RFI will not result directly in a contract to provide any specific services to the City. A firm's response – or lack of response – to this RFI will not provide that firm with any advantage or disadvantage if there is a solicitation for proposals related to this subject matter in the future and will not preclude any firm which does not respond to this RFI from submitting a response to a future solicitation.** The City is not obligated to conduct subsequent discussions with any Respondent to this RFI, and reserves the right to conduct discussions regarding its subject matter with firms that do not respond to this RFI.

#### 1.5 STRUCTURE OF RESPONSES

It is not necessary to provide responses for all topic areas in order to submit a response under this RFI. Please note that the City is not asking for a proposal or statement of work. Respondents are welcome to include additional information you believe to be relevant to the subject matter of the RFI.

Please include an Organizational Overview which includes:

- The nature, history, and relevant experience of the Respondent.
- Brief descriptions of current or past client engagements relevant to this RFI.

For each subject matter area of interest, please consider:

- Your current thinking on key elements of and barriers to success;
- How and when a business tax receivable sale could reasonably be implemented;
- The requirements on the part of the City to ensure successful completion of a business tax receivable sale, including technology, data, staffing, business processes, and/or legislation;
- Examples of how recommended approach have been utilized in other jurisdictions and/or analogous private sector settings;
- Estimates of the expenses to structure and complete a sale of business tax receivables, and how such a sale could be structured to maximize the City's return on investment.

Firms may be asked to provide clarification on the material provided to the City or to present information to representatives of the City. Respondents should provide the following contact information along with any materials submitted.

- Name, street address, mailing address if different, email address, and telephone numbers of the Respondent.
- **A record of success:** Years providing relevant services; number of years and customers specifically engaged in similar projects; a list of public or private sector clients the firm has assisted with similar projects and the type of transaction or service provided, including whether the firm was in a lead or supporting role.

**RFI QUESTIONS**

Firms will have one opportunity to submit written questions regarding this RFI. All questions regarding this RFI should be submitted via e-mail to [marco.muniz@phila.gov](mailto:marco.muniz@phila.gov) and be received by the dates specified in the timeline.

Responses to questions shall be at the City’s sole discretion and nothing in the RFI shall create an obligation on the City to respond to the submitting party or at all. At the City’s sole discretion, responses may be posted on the City’s website without formal notification to prospective Respondents.

The City may, in its sole discretion, issue addenda to this RFI containing responses to questions and requests for information, clarifications of the RFI, revisions to the RFI or any other matters that the City deems appropriate. It is the Respondent’s sole responsibility to monitor the City’s website for Addenda and to comply with their terms.

**RFI SUBMISSION**

Respondents must submit their responses electronically (via e-mail) to:

**Marco A. Muniz, Esq.**  
**Deputy Revenue Commissioner, Collections**  
[marco.muniz@phila.gov](mailto:marco.muniz@phila.gov)

**Responses are due by 5:00 p.m., Philadelphia, PA, EST on Friday, October 14, 2016.**

**TIMELINE**

<u>EVENT</u>	<u>DATE</u>
Issuance of RFI	September 1, 2016
Deadline for Submission of Questions	September 16, 2016
Department’s Response to Questions	September 30, 2016
RFI Responses Due	October 14, 2016

**RFI Expenses**

The Department is not liable for any costs incurred by any firm in responding to this RFI.

## **SECTION 2 – SUBJECT MATTER AREAS OF INTEREST**

### **2.1 RECEIVABLES VALUATION**

- 2.1.1 How can the Department determine the likely net present value of its unpaid receivables?
- 2.1.2 What methodologies should be employed to determine the collectability and relative value of individual business tax debts?
- 2.1.3 Discuss what factors are likely to impact upon the valuation and potential purchase price of tax receivables, including (but not limited to):
- Tax Types
  - City's interest and penalty rates
  - Taxpayer Types (individual vs. corporation)
  - Age of tax debt
  - Judgments and/or liens against the debtor/taxpayer
  - Non-recourse transaction
  - City's ability to recall and buy-back accounts, penalty-free
- 2.1.4 Describe the types of information/data necessary for firms to accurately evaluate the City's business tax debt portfolio and assign a purchase price value.
- 2.1.5 Is it a standard practice for all open receivables against a debtor to be sold? How is the debt value likely to be impacted if the City sells less than all tax types/years for individual accounts? What other factors are likely to be impacted by such an approach?
- 2.1.6 Describe the types of supporting documentation (name, account #, address, phone, amount due, date of last payment, etc.) which are typically included in debt sale transactions.

### **2.2 STRUCTURING THE TRANSACTION**

- 2.2.1 Describe any legal issues and/or complications (ex. confidentiality of taxpayer information) which would have to be answered and resolved in order for the City to implement a business tax debt sale.
- 2.2.2 Describe the financing options for debt purchase, and comment on the relative advantages/disadvantages to the City as a potential seller.
- 2.2.3 Describe format and content of a standard Purchase Agreement, and discuss how it may need to be modified for the purchase of business tax (public vs private debt) debt.
- 2.2.4 Comment on how payments are typically made to the seller in such transactions.
- 2.2.5 Outline the nature and amount of costs associated with a sale of business tax receivables, and who would pay them.
- 2.2.6 What is the anticipated timeline for a sale of tax debt receivables? Identify high-level steps in the process.

- 2.2.7 Would the Department be responsible for collecting receivables from the debtors as a servicer, or would the purchaser be solely responsible for collecting on its newly acquired receivables?
- 2.2.8 Discuss how post-sale payments received by the Department from debtors/taxpayers should be handled in a typical transaction. Would the Department be obligated to account for and forward payments to the tax debt purchaser?
- 2.2.9 Describe what post-sale remedies would be available to the City to ensure purchaser's compliance with purchase agreement?
- 2.2.10 Describe the types of noticing that would be done before and after the sale, and who would be responsible for completing it.

### **2.3 COLLECTION PRACTICES**

- 2.3.1 Describe the normal collection practices for business debts after sale by the original creditor.
- 2.3.2 Describe the normal noticing and billing practices, including firm's ability to correctly calculate accruing interest and penalty and to properly apply and credit accounts for payments made.
- 2.3.3 Comment on legal authority of debt purchasers to collect on accruing interest and penalty.
- 2.3.4 Is it customary for purchasers to carry out collection functions in-house, or to contract with third-party collection agencies? Describe your firm's practice in this area.
- 2.3.5 How would a restriction on outsourcing to another collection agency affect the pricing of debt receivables?
- 2.3.6 Describe payment agreements offered to debtors, and what are the standard terms.
- 2.3.7 Discuss how "hardship" cases are identified and handled.
- 2.3.8 Is it customary for buyers to write-off any of its purchased debt, and if so, under what circumstances?
- 2.3.9 Discuss how disputes over the accuracy of the tax debts is resolved. Would the purchaser require access to the taxpayer's assessment and payment history?
- 2.3.10 Explain what controls can be implemented as part of the transaction to ensure high-quality customer service to taxpayers.
- 2.3.11 What reporting (if any) may City require from purchasers and/or servicers? For how long after the sale?
- 2.3.12 Is it customary for firms to establish a physical presence (i.e., office) in the jurisdiction?

- 2.3.13 Is it customary for firms to pursue litigation remedies for collection of the debt? Is that your firm's practice?
- 2.3.14 Is it customary for firms to re-sell the debt? Is that your firm's practice? If re-sold, how can the City ensure ongoing high-quality customer service?
- 2.3.15 How would a restriction on re-sale affect the pricing of debt receivables?
- 2.3.16 Comment on any other potential restrictions (ex. legal action, credit bureau reporting) and how their inclusion in purchase agreement could impact the pricing of debt receivables.

## **2.4 ADDITIONAL INFORMATION**

- 2.4.1 Please describe any other innovative or effective techniques or technologies used to improve collections.
- 2.4.2 What practices have been proven ineffective and should be avoided by the City of Philadelphia?
- 2.4.3 To the extent accounts have judgments/liens which cover the underlying debt sold, is it a standard practice for judgments/liens to be assigned as part of the purchase agreement? If so, who is ultimately responsible for filing necessary court documents when the debt is paid?
- 2.4.4 Describe what controls should be implemented to ensure that taxpayer information is kept secure.
- 2.4.5 Describe what controls should be implemented to ensure that taxpayer information (name, address, phone, etc.) will be used solely for debt collection purposes?

## **SECTION 3 – CONFIDENTIALITY AND PUBLIC DISCLOSURE**

Respondents shall treat all information obtained from the City which is not generally available to the public as confidential and/or proprietary to the City. Respondents shall exercise all reasonable precautions to prevent any information derived from such sources from being disclosed to any other person. No other party, including any Respondent, is intended to be granted any rights hereunder. Respondents agree to indemnify and hold harmless the City, its officials and employees, from and against all liability, demands, claims, suits, losses, damages, causes of action, fines and judgments (including attorney's fees) resulting from any use or disclosure of such confidential and/or proprietary information by any Respondent or any person acquiring such information, directly or indirectly, from any Respondent.

## **SECTION 4 - RIGHTS AND OPTIONS RESERVED**

In addition to the rights reserved elsewhere in this RFI, the City reserves and may, in its sole discretion, exercise any one or more of the following rights and options with respect to this RFI if the City determines that doing so is in the best interest of the City:

1. to decline to consider any response to this RFI (Response); to cancel the RFI at any time; to elect to proceed or not to proceed with discussions or presentations regarding its subject matter with any Respondent and with firms that do not respond to the RFI; or to reissue the RFI or to issue a new RFI (with the same, similar or different terms);
2. to waive, for any Response, any defect, deficiency or failure to comply with the RFI if, in the City's sole judgment, such defect is not material to the Response;
3. to extend the Submission Date/Time and/or to supplement, amend, substitute or otherwise modify the RFI at any time prior to the Submission Date/Time, by posting notice thereof on the City web page(s) where the RFI is posted;
4. to require, permit or reject amendments (including, without limitation, submitting information omitted), modifications, clarifying information, and/or corrections to Responses by some or all Respondents at any time before or after the Submission Date/Time;
5. to require, request or permit, in discussions with any Respondent, any information relating to the subject matter of this RFI that the City deems appropriate, whether or not it was described in the Response or this RFI;
6. at any time determined by the City, to discontinue discussions with any Respondent or all Respondents regarding the subject matter of this RFI, and/or initiate discussions with any other Respondent or with vendors that did not respond to the RFI;
7. to do any of the foregoing without notice to Respondents or others, except such notice as the City, in its sole discretion, may elect to post on the City web page(s) where this RFI is posted.

This RFI and the process it describes are proprietary to the City and are for the exclusive benefit of the City. No other party, including any Respondent, is intended to be granted any rights hereunder. Upon submission, Responses to this RFI shall become the property of the City, which shall have unrestricted use thereof. Responses may be subject to public disclosure under applicable law. By submitting its Response, the Respondent agrees to the terms and conditions.

## Appendix I: Philadelphia Taxes

Tax Type	Description	Rates*
<b>Amusement Tax</b>	AMU Imposed on the admission fee charged for attending amusements in Philadelphia	5% of admission charge
<b>Business Income &amp; Receipts Tax</b>	BIR Required if engaged in business in Philadelphia, whether or not the business earned a profit in the preceding year	1.415 mills on gross receipts, 6.41% on taxable net income
<b>Hotel Tax</b>	HOT Imposed on the rental of a hotel room to accommodate guests	8.5% on amount received for rental of rooms
<b>Liquor Tax</b>	LIQ Imposed on sale of liquor by entities holding license or permit issued by the Commonwealth of Pennsylvania	10% on every retail sale of liquor or malt and brewed beverage that is not subject to Pennsylvania Sales and Use Tax
<b>Mechanical Amusement</b>	COI Imposed on any machine or device for amusement or entertainment operated by insertion of a coin or token	\$100 per device per year
<b>Net Profits Tax</b>	NPT Imposed on entire net profits of any business conducted in Philadelphia	3.9102% (city residents), 3.4828% (non-city residents)
<b>Outdoor Advertising Tax</b>	OAT Imposed on the purchase, rental or licensing of space on any building, parcel and sign support structure for the purpose of installing, placing or maintaining an outdoor advertising sign	7% of the purchase price
<b>Parking Tax</b>	PRK Levied on gross receipts from all financial transactions involving parking or storing vehicles in Philadelphia	22.5% of amount charged for parking
<b>Tobacco &amp; Tobacco Related Products Tax</b>	TOB Assessed on tobacco and tobacco-related items sold by retailers and by vending machines such as rolling papers, cigars, smokeless tobacco, pipe tobacco or other loose tobacco	\$0.036 for individually rolled items, \$0.36 per pack of rolling papers, \$0.36 per ounce of all other tobacco and tobacco-related items
<b>Use &amp; Occupancy Tax</b>	UOL Imposed on business, trade or commercial use and occupancy of real estate in Philadelphia	\$4.62 per annum per \$100 of assessed value
<b>Valet Parking Tax</b>	VPT Imposed on transactions involving the use of parking valet operators	22.5% of amount charged for parking
<b>Vehicle Rental Tax</b>	VRT Levied on vehicles rented for 29 or fewer consecutive days	2% of amount received for renting a vehicle
<b>Wage Tax</b>	WAG Imposed on compensation paid to an employee, employed by or rendering services to an employer in Philadelphia	3.9004% (city resident), 3.4741% (non-city resident) on gross wages

\*Rates in effect for calendar year 2016

Cigarette and Sales and Use Taxes are collected by the Commonwealth of Pennsylvania.

**Table 1: Delinquent Tax Revenue, All Periods  
June 2016 Month-End**

<b>Delinquent Tax Revenues - June 2016</b>							
<b>Fund</b>	<b>Tax</b>	<b>Description</b>	<b># of Accounts</b>	<b>Principal</b>	<b>Interest</b>	<b>Penalty/Other</b>	<b>Total</b>
G	1	Wage	23,692	\$ 100,826,324	\$ 125,327,759	\$ 198,721,707	\$ 424,875,790
G	3	Net Profit Tax	25,955	\$ 18,504,356	\$ 16,224,644	\$ 27,598,285	\$ 62,327,285
G	6	Amusement	109	\$ 458,019	\$ 607,763	\$ 1,017,133	\$ 2,082,915
G	8	Parking	147	\$ 4,453,278	\$ 3,526,320	\$ 6,433,243	\$ 14,412,841
G	9	Coin Operated	8	\$ 1,155	\$ 2,595	\$ 4,782	\$ 8,533
V	14	Vehicle Rental Tax	8	\$ 26,138	\$ 8,368	\$ 15,591	\$ 50,097
H	23	Hotel	62	\$ 990,593	\$ 1,350,041	\$ 2,290,852	\$ 4,631,486
G	24	Bus Income&Receipts	44,294	\$ 163,642,718	\$ 140,546,868	\$ 245,561,377	\$ 549,750,963
G	27	Tobacco Tax	124	\$ 23,648	\$ 4,409	\$ 10,949	\$ 39,006
S	28	Liquor	1,765	\$ 23,854,002	\$ 12,475,240	\$ 26,142,679	\$ 62,471,922
G	58	Valet Parking Tax	7	\$ 281,200	\$ 187,650	\$ 355,061	\$ 823,911
G	76	Outdoor Advertising	5	\$ 12,636	\$ 3,998	\$ 8,371	\$ 25,004
S	84	U&O - Landlord Tax	7,225	\$ 12,213,768	\$ 6,618,180	\$ 12,616,326	\$ 31,448,274
S	85	U&O - Tenant Tax	3,761	\$ 6,758,899	\$ 7,759,320	\$ 12,155,648	\$ 26,673,866
<b>Total Tax</b>				<b>\$ 332,046,735</b>	<b>\$ 314,643,155</b>	<b>\$ 532,932,003</b>	<b>\$ 1,179,621,893</b>

**Note:**

All interest and penalty (I&P) amounts in this table and all other tables are calculated I&P.

**Table 1: Balances Due for Active Periods  
June 2016 Month-End**

Balance Due - Active Periods										
June 2016							May-16	Diff- One Month	Jun-15	Diff - One Year
Fund	Tax Description	# of Accounts	Principal	Interest	Penalty/Other	Total	Principal	Principal	Principal	Principal
G	Wage	13,358	\$ 31,333,326	\$ 6,600,337	\$ 15,481,843	\$ 53,415,507	\$ 32,206,083	\$ (872,757)	\$ 28,811,980	\$ 2,521,346
G	Net Profit Tax	13,598	\$ 8,616,483	\$ 1,593,992	\$ 3,967,953	\$ 14,178,428	\$ 8,894,045	\$ (277,562)	\$ 9,574,122	\$ (957,639)
G	Amusement	65	\$ 134,461	\$ 52,412	\$ 138,058	\$ 324,931	\$ 118,217	\$ 16,243	\$ 243,934	\$ (109,474)
G	Parking	120	\$ 2,674,667	\$ 811,031	\$ 2,003,489	\$ 5,489,187	\$ 3,289,527	\$ (614,860)	\$ 2,914,047	\$ (239,379)
G	Coin operated	3	\$ 96	\$ 202	\$ 935	\$ 1,234	\$ 96	\$ -	\$ 96	\$ -
V	Vehicle Rental Tax	7	\$ 19,400	\$ 1,894	\$ 5,053	\$ 26,347	\$ 19,400	\$ -	\$ 21,261	\$ (1,861)
H	Hotel	47	\$ 382,113	\$ 143,061	\$ 330,230	\$ 855,404	\$ 382,113	\$ -	\$ 475,500	\$ (93,386)
G	Bus Income&Receipts	24,974	\$ 75,170,816	\$ 18,319,322	\$ 46,007,554	\$ 139,497,693	\$ 74,418,237	\$ 752,579	\$ 87,903,477	\$ (12,732,661)
G	Tobacco Tax	124	\$ 23,648	\$ 4,409	\$ 10,949	\$ 39,006	\$ 26,294	\$ (2,646)	\$ 33,434	\$ (9,785)
S	Liquor	1,171	\$ 10,877,132	\$ 2,365,773	\$ 5,047,028	\$ 18,289,933	\$ 10,807,348	\$ 69,784	\$ 9,425,692	\$ 1,451,440
G	Valet Parking Tax	4	\$ 43,138	\$ 24,990	\$ 59,956	\$ 128,084	\$ 43,138	\$ -	\$ 174,381	\$ (131,243)
G	Outdoor Advertising	5	\$ 9,492	\$ 1,892	\$ 4,598	\$ 15,981	\$ 9,492	\$ -	\$ 36,083	\$ (26,591)
S	U&O - Landlord Tax	5,144	\$ 9,015,685	\$ 1,933,778	\$ 4,785,482	\$ 15,734,944	\$ 9,325,907	\$ (310,223)	\$ 10,925,406	\$ (1,909,721)
S	U&O - Tenant Tax	949	\$ 2,131,293	\$ 433,098	\$ 1,017,425	\$ 3,581,817	\$ 2,138,664	\$ (7,371)	\$ 2,263,976	\$ (132,683)
<b>Total Tax</b>			<b>\$ 140,431,751</b>	<b>\$ 32,286,191</b>	<b>\$ 78,860,554</b>	<b>\$ 251,578,496</b>	<b>\$ 141,678,562</b>	<b>\$ (1,246,811)</b>	<b>\$ 152,803,388</b>	<b>\$ (12,371,637)</b>

- Notes:
1. For the current month, active periods are defined as periods >= 1/1/2006 for real estate taxes and periods >= 1/1/2010 for all other taxes.
  2. All interest and penalty (I&P) amounts in this table and all other tables are calculated I&P.

**Table 2: Balances Due for Active Periods**  
**June 2016 Month-End**  
**Schedules by Year**

<b>Balance Due: Wage Tax</b>						
<b>Period</b>	<b># of Accounts</b>	<b>Principal</b>	<b>Interest</b>	<b>Penalty</b>	<b>Other</b>	<b>Total</b>
2016	2,789	\$ 335,359	\$ 108,167	\$ 271,574	\$ -	\$ 715,099
2015	4,710	\$ 9,542,988	\$ 437,701	\$ 1,198,352	\$ -	\$ 11,179,041
2014	2,500	\$ 4,966,833	\$ 459,176	\$ 1,350,481	\$ -	\$ 6,776,490
2013	2,498	\$ 4,087,115	\$ 603,687	\$ 1,810,311	\$ -	\$ 6,501,113
2012	2,696	\$ 4,143,134	\$ 1,191,361	\$ 3,128,018	\$ -	\$ 8,462,513
2011	2,053	\$ 4,209,942	\$ 1,590,469	\$ 3,441,831	\$ -	\$ 9,242,242
2010	1,841	\$ 4,047,956	\$ 2,209,776	\$ 4,281,276	\$ -	\$ 10,539,008
<b>Total</b>	<b>13,358</b>	<b>\$ 31,333,326</b>	<b>\$ 6,600,337</b>	<b>\$ 15,481,843</b>	<b>\$ -</b>	<b>\$ 53,415,507</b>

<b>Balance Due: Business Income and Receipts Tax (BIRT)</b>						
<b>Period</b>	<b># of Accounts</b>	<b>Principal</b>	<b>Interest</b>	<b>Penalty</b>	<b>Other</b>	<b>Total</b>
2016	2,682	\$ 5,139,369	\$ 94,998	\$ 240,281	\$ -	\$ 5,474,648
2015	5,916	\$ 10,603,161	\$ 701,198	\$ 2,244,510	\$ -	\$ 13,548,868
2014	6,694	\$ 12,326,298	\$ 1,334,397	\$ 4,032,013	\$ -	\$ 17,692,707
2013	10,433	\$ 15,710,351	\$ 2,761,450	\$ 7,764,491	\$ -	\$ 26,236,292
2012	9,196	\$ 11,480,110	\$ 3,391,910	\$ 8,960,143	\$ -	\$ 23,832,163
2011	8,671	\$ 8,592,709	\$ 3,853,495	\$ 9,584,130	\$ -	\$ 22,030,334
2010	8,415	\$ 11,318,819	\$ 6,181,875	\$ 13,181,987	\$ -	\$ 30,682,681
<b>Total</b>	<b>24,974</b>	<b>\$ 75,170,816</b>	<b>\$ 18,319,322</b>	<b>\$ 46,007,554</b>	<b>\$ -</b>	<b>\$ 139,497,693</b>

Note:  
For the current month, active periods are defined as periods >= 1/1/2006 for real estate taxes and periods >= 1/1/2010 for all other taxes.

**Table 4: Delinquent Tax Revenue, All Periods, by Delinquency Amount  
Detail for Business Tax Type  
Month-End June 2016**

Receivable Amounts	BIRT		Wage		NPT	
	# of Accounts	Total	# of Accounts	Total	# of Accounts	Total
< \$5,000	28,992	\$ 33,936,834	17,421	\$ 14,348,716	23,467	\$ 18,771,867
\$5,000- \$10,000	4,963	\$ 35,549,860	1,750	\$ 12,617,882	1,303	\$ 9,105,253
\$10,000- \$20,000	4,461	\$ 63,567,426	1,538	\$ 21,869,335	725	\$ 10,134,491
\$20,000- \$25,000	1,204	\$ 26,931,491	440	\$ 9,872,246	153	\$ 3,431,083
\$25,000- \$50,000	2,621	\$ 92,093,939	1,030	\$ 36,694,418	200	\$ 6,843,730
\$50,000- \$100,000	1,264	\$ 86,696,366	709	\$ 49,425,514	74	\$ 4,980,194
\$100,000- \$1 million	763	\$ 159,382,936	769	\$ 203,704,717	32	\$ 5,946,498
> \$1 million	26	\$ 51,592,110	35	\$ 76,342,962	1	\$ 3,114,168
<b>Total</b>	<b>44,294</b>	<b>\$ 549,750,963</b>	<b>23,692</b>	<b>\$ 424,875,790</b>	<b>25,955</b>	<b>\$ 62,327,285</b>

Receivable Amounts	Use and Occupancy		Liquor	
	# of Accounts	Total	# of Accounts	Total
< \$5,000	8,772	\$ 9,517,119	1,071	\$ 752,789
\$5,000- \$10,000	1,009	\$ 7,220,991	126	\$ 929,012
\$10,000- \$20,000	659	\$ 9,213,549	133	\$ 1,877,315
\$20,000- \$25,000	127	\$ 2,837,550	30	\$ 676,314
\$25,000- \$50,000	231	\$ 7,734,497	139	\$ 5,023,412
\$50,000- \$100,000	110	\$ 7,399,818	111	\$ 7,742,028
\$100,000- \$1 million	51	\$ 12,785,377	150	\$ 36,631,004
> \$1 million	1	\$ 1,413,239	5	\$ 8,840,048
<b>Total</b>	<b>10,960</b>	<b>\$ 58,122,141</b>	<b>1,765</b>	<b>\$ 62,471,922</b>

Note:

All Other Business Taxes includes the following taxes and fees: amusement, parking, coin operated, vehicle rental, realty transfer, hotel, school income, valet/parking, outdoor advertising, hospital assessment, police reimbursement fees, and commercial trash fee.

**Table 9: Balances Due for Written Off Periods  
June 2016 Month-End**

City of Philadelphia - Department of Revenue

Balance Due - Written Off Periods										
June 2016							May-16	Diff - One Month	Jun-15	Diff - One Year
Fund	Tax Description	# of Accounts	Principal	Interest	Penalty/Other	Total	Principal	Principal	Principal	Principal
G	Wage	11,732	\$ 69,492,998	\$ 118,727,422	\$ 183,239,863	\$ 371,460,283	\$ 70,178,597	\$ (685,599)	\$ 68,068,694	\$ 1,424,303
G	Net Profit Tax	15,000	\$ 9,887,873	\$ 14,630,652	\$ 23,630,332	\$ 48,148,857	\$ 9,923,802	\$ (35,929)	\$ 9,564,962	\$ 322,912
G	Amusement	55	\$ 323,558	\$ 555,351	\$ 879,074	\$ 1,757,984	\$ 321,758	\$ 1,800	\$ 283,841	\$ 39,717
G	Parking	44	\$ 1,778,611	\$ 2,715,289	\$ 4,429,754	\$ 8,923,654	\$ 2,010,984	\$ (232,373)	\$ 1,501,361	\$ 277,249
V	Vehicle Rental Tax	2	\$ 6,738	\$ 6,474	\$ 10,538	\$ 23,750	\$ 6,738	\$ -	\$ 4,878	\$ 1,861
H	Hotel	22	\$ 608,480	\$ 1,206,980	\$ 1,960,622	\$ 3,776,082	\$ 608,480	\$ -	\$ 564,389	\$ 44,091
G	Bus Income&Receipts	26,530	\$ 88,471,902	\$ 122,227,545	\$ 199,553,823	\$ 410,253,270	\$ 88,940,002	\$ (468,100)	\$ 85,892,168	\$ 2,579,733
S	Liquor	849	\$ 12,976,870	\$ 10,109,467	\$ 21,095,651	\$ 44,181,988	\$ 12,936,915	\$ 39,955	\$ 12,128,759	\$ 848,111
G	Valet Parking Tax	5	\$ 238,062	\$ 162,661	\$ 295,105	\$ 695,827	\$ 238,062	\$ -	\$ 106,819	\$ 131,243
G	Outdoor Advertising	1	\$ 3,144	\$ 2,106	\$ 3,773	\$ 9,023	\$ 3,144	\$ -	\$ -	\$ 3,144
S	U&O - Landlord Tax	3,209	\$ 3,198,083	\$ 4,684,403	\$ 7,830,844	\$ 15,713,330	\$ 3,194,986	\$ 3,098	\$ 2,985,565	\$ 212,519
S	U&O - Tenant Tax	3,014	\$ 4,627,606	\$ 7,326,221	\$ 11,138,222	\$ 23,092,049	\$ 4,628,692	\$ (1,086)	\$ 4,596,849	\$ 30,756
<b>Total</b>			<b>\$ 191,613,925</b>	<b>\$ 282,354,571</b>	<b>\$ 454,067,602</b>	<b>\$ 928,036,098</b>	<b>\$ 192,992,159</b>	<b>\$ (1,378,234)</b>	<b>\$ 185,698,285</b>	<b>\$ 5,915,640</b>

Note:  
For current month, inactive periods are defined as periods < 1/1/2006 for real estate taxes and < 1/1/2010 for other taxes.