

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE  
**2012 BUSINESS INCOME & RECEIPTS TAX**  
 For business conducted in and out of Philadelphia  
 DUE DATE: APRIL 15, 2013



**2012 BIRT**

Taxpayer Name and Address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

City Account Number  
 \_\_\_\_\_

Federal Identification Number  
 \_\_\_\_\_

Social Security Number  
 \_\_\_\_\_

**YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS!**

**If this is an amended return place an "X" here:**

If your business terminated in 2012, enter the termination date **AND** file a CHANGE FORM.  
 DO NOT ENTER AN AMOUNT ON LINE 4.

→

**COMPUTATION OF TAX DUE OR OVERPAYMENT**

1. NET INCOME PORTION OF TAX (from Schedule B, Line 12 or Schedule A, Line 12. If there is no tax due, enter "0".....)	1.	<input type="text"/>	.00
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 11). If there is no tax due, enter "0".....)	2.	<input type="text"/>	.00
3. Tax Due for the 2012 Business Income & Receipts Tax (Line 1 plus Line 2).....)	3.	<input type="text"/>	.00
4. <b><u>MANDATORY 2013 BIRT Estimated Payment (repeat Line 3)</u></b> .....)	4.	<input type="text"/>	.00
5. Total Due by <b>4/15/2013</b> (Line 3 plus Line 4).....)	5.	<input type="text"/>	.00

**ESTIMATED PAYMENTS AND OTHER CREDITS**

6a. Credit from overpayment of 2011 or 2012 Net Profits Tax.....)	6a.	<input type="text"/>	.00
6b. <b>Include any estimated and/or extension payments of 2012 BIRT previously made, and any credit from overpayment of the 2011 BIRT return</b> .....)	6b.	<input type="text"/>	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....)	6c.	<input type="text"/>	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....)	7.	<input type="text"/>	.00
8. Interest and Penalty Multiply Line 7 by the cumulative percentage from the chart on the Information Sheet .....	8.	<input type="text"/>	.00
9. <b>TOTAL DUE</b> including Interest and Penalty (Line 7 plus Line 8). <b>Use payment coupon. Make check payable to: "City of Philadelphia"</b> .....)	9.	<input type="text"/>	.00

**OVERPAYMENT OPTIONS** If Line 6C is greater than Line 5, enter the amount to be:

10a. Refunded. <b>Do not file a separate Refund Petition</b> .....)	10a.	<input type="text"/>	.00
10b. Applied, up to the tax due, to the 2012 Net Profits Tax Return.....)	10b.	<input type="text"/>	.00
10c. Applied to the 2013 Business Income & Receipts Tax.....)	10c.	<input type="text"/>	.00

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone # \_\_\_\_\_

Preparer Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone # \_\_\_\_\_

**2012 BIRT SCHEDULE B**



City Account Number

**COMPUTATION OF TAX ON NET INCOME (METHOD II)**

**Reminder** - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. **If you are using Schedule B, do not complete or file Schedule A.**

**Note:** If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below Schedule A.

**Place "X" in box to indicate a loss. ▾**

1. Net Income (Loss) as properly reported to the Federal Government.....	1.	<input type="checkbox"/>	<input type="text"/>	.00
<b>2. ADJUSTMENTS</b> (Per BIRT Reg. 404 and Public Law 82-272)				
(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line).....	2a.		<input type="text"/>	.00
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (19)).....	2b.	<input type="checkbox"/>	<input type="text"/>	.00
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (d)).....	2c.	<input type="checkbox"/>	<input type="text"/>	.00
(d) Net Income (Loss) from Public Law 86-272 activities.....	2d.	<input type="checkbox"/>	<input type="text"/>	.00
(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BIRT Regulation §404 (G) adjustments (Reg. 302 (14)).....	2e.		<input type="text"/>	.00
(f) Line 1 minus Lines 2a through 2e.....	2f.	<input type="checkbox"/>	<input type="text"/>	.00
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (14)).....	2g.		<input type="text"/>	.00
(h) Gross Receipts per BIRT Regulation §404(2)(E)(V).....	2h.		<input type="text"/>	.00
(i) Divide Line g by Line h and enter the result here as a decimal.....	2i.		<input type="text"/>	
(j) Multiply Line f by Line i and enter the result here.....	2j.	<input type="checkbox"/>	<input type="text"/>	.00
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....	3.	<input type="checkbox"/>	<input type="text"/>	.00
4. Total Nonbusiness Income (Loss).....	4.	<input type="checkbox"/>	<input type="text"/>	.00
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....	5.	<input type="checkbox"/>	<input type="text"/>	.00
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.		<input type="text"/>	
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	<input type="checkbox"/>	<input type="text"/>	.00
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	<input type="checkbox"/>	<input type="text"/>	.00
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	<input type="checkbox"/>	<input type="text"/>	.00
10. Loss Carry Forward, if any.....	10.		<input type="text"/>	.00
11. Taxable Income (Loss) (Line 9 minus Line 10).....	11.	<input type="checkbox"/>	<input type="text"/>	.00
12. <b>TAX DUE</b> (Line 11 times .0645) If Line 11 is a loss, enter zero.....	12.		<input type="text"/>	.00

**ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.**

**2012 BIRT SCHEDULE C-1**



City Account Number

For business conducted in and out of Philadelphia

0 5 1 2

**COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME.** YOU MUST COMPLETE SCHEDULE C-1 IF YOU ARE APPORTIONING YOUR INCOME. FAILURE TO INCLUDE THIS SCHEDULE WITH YOUR RETURN MAY RESULT IN THE DISALLOWANCE OF YOUR APPORTIONMENT AND YOU MAY BE BILLED.

Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions), complete Lines 10A, 10B and 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

**Calculation of Average Values of Real and Tangible Property Employed in Business:**

1. Inventories of Raw Materials, Work in Process and Finished Goods.....
2. Land and Buildings Owned (at average original cost).....
3. Machinery and Equipment Owned (at average original cost).....
4. Other Tangible Assets Owned (at average original cost).....
5. Rented Property (at 8 times the net annual rental).....
6. Total average value of Property used **WITHIN PHILADELPHIA**.....
7. Total average value of Property used **EVERYWHERE**.....

COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
	XXXXXXXXXXXX
XXXXXXXXXXXX	

**Computation of Apportionment Factors:**

8a. Total Average Value of Philadelphia Property from Column A, Line 6 above.....	8a.	<input type="text"/>	.00
8b. Total Average Value of Property Everywhere from Column B, Line 7 above.....	8b.	<input type="text"/>	.00
8c. Philadelphia Property Factor (Line 8a divided by 8b).....	8c.	<input type="text"/>	.00
9a. Philadelphia Payroll.....	9a.	<input type="text"/>	.00
9b. Payroll Everywhere.....	9b.	<input type="text"/>	.00
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).....	9c.	<input type="text"/>	.00
10a. Philadelphia Receipts.....	10a.	<input type="text"/>	.00
10b. Gross Receipts Everywhere.....	10b.	<input type="text"/>	.00
10c. Philadelphia Receipts Factor (Line 10a divided by 10b).....	10c.	<input type="text"/>	.00
10d. Repeat Line 10c.....	10d.	<input type="text"/>	.00
11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).....	11.	<input type="text"/>	.00
12. <b>AVERAGE OF FACTORS</b> (Line 11 divided by applicable number of factors, as explained below).....	12.	<input type="text"/>	.00

ENTER THIS AVERAGE ON SCHEDULE A, LINE 6 OR SCHEDULE B, LINE 6.

**DO NOT FILE THIS RETURN if Line 12 is equal to 100%. Use the BIRT-EZ return which is available at [www.phila.gov/revenue](http://www.phila.gov/revenue).**

**Important Note: You must complete Lines A and B for all factors used.** For taxpayers who apportion their Net Income in and out of Philadelphia, the 2012 Business Income & Receipts Tax has a double weighted receipts factor. This is accomplished by calculating the Philadelphia receipts factor (Line 10c) and repeating it (Line 10d). The total of the factors (payroll, property and receipts) are then divided by the total factors used (always counting receipts as 2 factors) to obtain an average.

2012 BIRT SCHEDULE D

COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

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The following taxpayers should not file Schedule D.

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
- Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions)
- Other Financial Businesses

These industries should file Schedules H-J, available on our website at [www.phila.gov/revenue](http://www.phila.gov/revenue).

**Do not report negative numbers on this schedule.**

1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets.....	1.	<input type="text"/>	.00
2. Gross Receipts from services.....	2.	<input type="text"/>	.00
3. Gross Receipts from rentals of real property.....	3.	<input type="text"/>	.00
4. Total of Lines 1 through 3.....	4.	<input type="text"/>	.00
5. Less exclusions from:			
5a. Sales delivered outside of Philadelphia.....	5a.	<input type="text"/>	.00
5b. Services performed outside of Philadelphia.....	5b.	<input type="text"/>	.00
5c. Rentals of real property outside of Philadelphia.....	5c.	<input type="text"/>	.00
5d. Other (specify).....	5d.	<input type="text"/>	.00
6. Net Taxable Receipts (Line 4 minus Lines 5a through 5d).....	6.	<input type="text"/>	.00
7. Less Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.).....	7.	<input type="text"/>	.00
8. Receipts subject to tax at the regular rate (Line 6 minus Line 7).....	8.	<input type="text"/>	.00
9. TAX DUE at the regular rate. (Line 8 times .001415).....	9.	<input type="text"/>	.00
10. TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable.....	10.	<input type="text"/>	.00
11. TOTAL TAX DUE (Line 9 plus Line 10).....	11.	<input type="text"/>	.00

**ENTER THE AMOUNT FROM LINE 11 ON THE SUMMARY PAGE, LINE 2 OF THIS RETURN.**

**2012 BIRT SCHEDULE A**



City Account Number

**COMPUTATION OF TAX ON NET INCOME (METHOD I)**

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

**Reminder** - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. **If you are using Schedule A, do not complete or file Schedule B.**

**Note:** If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below.

Place "X" in box to indicate a loss.



1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income, less total nonbusiness income.....	1.	<input type="checkbox"/>	<input type="text"/>	.00
2. Net Income (Loss) from certain port related activities.....	2.	<input type="checkbox"/>	<input type="text"/>	.00
3. Net Income (Loss) from specific PUC and ICC business activities.....	3.	<input type="checkbox"/>	<input type="text"/>	.00
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	<input type="checkbox"/>	<input type="text"/>	.00
5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4).....	5.	<input type="checkbox"/>	<input type="text"/>	.00
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.		<input type="text"/>	
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	<input type="checkbox"/>	<input type="text"/>	.00
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	<input type="checkbox"/>	<input type="text"/>	.00
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	<input type="checkbox"/>	<input type="text"/>	.00
10. Loss Carry Forward, if any.....	10.		<input type="text"/>	.00
11. Taxable Income (Loss) (Line 9 minus Line 10).....	11.	<input type="checkbox"/>	<input type="text"/>	.00
12. <b>TAX DUE</b> (Line 11 times .0645) If Line 11 is a loss, enter zero.....	12.		<input type="text"/>	.00

**ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.**

**Special Mailing Instructions for Schedules A and B**

If your entry for any line exceeds 999,999,999., include a cover letter with your return indicating the correct entries for Schedule A or B and request manual processing of the return to assure proper entry of your accounting data.

2012 BIRT SCHEDULE E



City Account Number

Empty box for City Account Number

COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

SEE BUSINESS INCOME AND RECEIPTS TAX REGULATIONS (SECTION 305) AT WWW.PHILA.GOV/REVENUE.

A. MANUFACTURERS

- 1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7)..... 1. [ ] .00
2. Cost of goods sold..... 2. [ ] .00
3. TAX BASE (Line 1 minus Line 2)..... 3. [ ] .00
4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero..... 4. [ ] .00

B. WHOLESALERS

- 5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7)..... 5. [ ] .00
6. Applicable Cost of Goods:
(a) Cost of material..... 6a. [ ] .00
(b) Cost of Labor..... 6b. [ ] .00
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b)..... 7. [ ] .00
8. TAX BASE (Line 5 minus Line 7)..... 8. [ ] .00
9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero..... 9. [ ] .00

C. RETAILERS

- 10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 7)..... 10. [ ] .00
11. Applicable Cost of Goods:
(a) Cost of material..... 11a. [ ] .00
(b) Cost of Labor..... 11b. [ ] .00
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b)..... 12. [ ] .00
13. TAX BASE (Line 10 minus Line 12)..... 13. [ ] .00
14. TAX DUE (Line 13 times .0078). If Line 13 is a loss, enter zero..... 14. [ ] .00
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14)..... 15. [ ] .00

Enter the amount from Line 15 on Schedule D, Line 10.