# Business Tax Return

For Use by Trade Show Vendors

Due Date: **No later than 30 days from final date of show**

City Account Number
Federal EIN or SSN **2014**

This return is intended for itinerant taxpayers who do not conduct regular repeated business activity in the City and who have obtained a temporary **Commercial Activity License** from the Department of Licenses and Inspections. If you conduct regular repeat business activity within the City, you should obtain or already have a regular Commercial Activity License and file using the normal Business Income & Receipts and Net Profits returns, as applicable.

All vendors must complete lines 1 through 10 and line 15. If you are unincorporated, also complete lines 11 through 14. Residents and non-residents of Philadelphia have different tax rates. Use the appropriate rate on line 12. For questions concerning this form call 215-686-6434.

## Business Income & Receipts Tax from Trade Show

1. Total Gross Receipts from trade show activity............................................................................. 1.
2. $50,000 exclusion........................................................................................................ 2.
4. Tax Due on Net Gross Receipts (line 3 times .001415)......................................................... 4.
5. Total Receipts from line 1........................................................................................................ 5.
7. Payroll - For Event Only.................................................................................................. 7.
8. Other Expenses - For Event Only......................................................................................... 8.
10. Net taxable income (line 5 minus line 9).................................................................................. 10.
11. Percentage of taxable income. Divide line 3 by line 1 and enter the result here as a decimal...... 11.
12. Taxable Income (line 10 times line 11). ................................................................................ 12.

## Net Profits Tax from Trade Show Activity

16. **Residents** multiply line 15 by .03924. **Non-residents** multiply line 15 by .03495. ...... 16.
17. Business Income & Receipts Tax Credit (enter 60% of line 13). ............................................. 17.
19. **Total Tax Due** (line 14 plus line 18). Make check payable to "City of Philadelphia"........ 19.

I hereby certify that the information contained herein is true, correct and complete to the best of my knowledge.

Signature __________________________ Date __________

Mail completed return and payment to:

City of Philadelphia
Department of Revenue
Exception Processing Unit
Municipal Services Building, Concourse Level
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102

www.phila.gov/revenue