



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2015 BUSINESS INCOME & RECEIPTS TAX
 For business conducted in and out of Philadelphia
 DUE DATE: APRIL 18, 2016



2015 BIRT

Taxpayer Name and Address

City Account Number

EIN

SSN

Taxpayer E-mail Address

If this is a change of address, check this box:

If your business terminated in 2015, enter the termination date AND file a CHANGE FORM. →

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YOU MUST COMPLETE WORKSHEET "S" and SCHEDULE "C-1"

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

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Schedule B, Line 13 or Schedule A, Line 15. If there is no tax due, enter "0".....	1.	<input style="width: 100px;" type="text"/>	.00
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 13). If there is no tax due, enter "0".....	2.	<input style="width: 100px;" type="text"/>	.00
3. Tax Due for the 2015 Business Income & Receipts Tax (Line 1 plus Line 2).....	3.	<input style="width: 100px;" type="text"/>	.00
4. MANDATORY 2016 BIRT Estimated Payment (See Instructions)	4.	<input style="width: 100px;" type="text"/>	.00
5. Total Due by 4/18/2016 (Line 3 plus Line 4).....	5.	<input style="width: 100px;" type="text"/>	.00

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Include any estimated and/or extension payments of 2015 BIRT previously made, and any credit from overpayment of the 2014 BIRT and/or 2015 NPT return.....	6a.	<input style="width: 100px;" type="text"/>	.00
6b. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....	6b.	<input style="width: 100px;" type="text"/>	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	<input style="width: 100px;" type="text"/>	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	<input style="width: 100px;" type="text"/>	.00
8. Interest and Penalty Refer to web site for current percentage.....	8.	<input style="width: 100px;" type="text"/>	.00
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8). Use payment coupon. Make check payable to: "City of Philadelphia".....	9.	<input style="width: 100px;" type="text"/>	.00

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

10a. Refunded. Do not file a separate Refund Petition	10a.	<input style="width: 100px;" type="text"/>	.00
10b. Applied to the 2015 Net Profits Tax Return.....	10b.	<input style="width: 100px;" type="text"/>	.00
10c. Applied to the 2016 Business Income & Receipts Tax.....	10c.	<input style="width: 100px;" 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 # _____



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For business conducted in and out of Philadelphia

Important Change for Tax Year 2015

The Department has adopted a **Single Sales/Receipts Factor Apportionment** methodology for BIRT Tax Year 2015. The Property and Payroll Factors are **no longer used** in the calculation of the Philadelphia Apportionment percentage. The Single Sales/Receipts Factor Apportionment percentage is the ratio of **Philadelphia Sales/Receipts** to **Total Sales/Receipts everywhere**.

The **sourcing** of sales/receipts is the **same as it has been** in prior years. *Receipts* and *Taxable Receipts* are defined at *Philadelphia Code § 19-2601* and explained in Article III of the BIRT Regulations.

<http://www.phila.gov/Revenue/Regulations/BIRT%20Regulations%20Compilation.pdf>

Market-Based Sourcing of Service/Sales for Software Companies

A **Software Company** (as defined by BIRT Regulations Section 101DD) is to source sales/receipts (for both the Receipts and Net Income bases) in accordance with **Market-based sourcing**. That is, the sale of products and the performance of services will be deemed to be the location where the recipient receives the benefit of the products and services.

This schedule must be completed in order to receive the deduction from Worksheet S.

COMPUTATION OF APPORTIONMENT FACTOR 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.

1. Philadelphia Sales/Receipts.....	1.	<input style="width: 90%;" type="text"/>	.00
2. Gross Sales/Receipts Everywhere.....	2.	<input style="width: 90%;" type="text"/>	.00
3. Single Sales/Receipts Factor Apportionment Percentage (Line 1 divided by 2).....	3.	<input style="width: 15%;" type="text"/> . <input style="width: 15%;" type="text"/>	

ENTER THE PHILADELPHIA RECEIPTS FACTOR APPORTIONMENT PERCENTAGE ON SCHEDULE A, LINE 8 OR SCHEDULE B, LINE 6.

DO NOT FILE THIS RETURN if Line 3 is equal to 100%. Use the BIRT-EZ return which is available at www.phila.gov/revenue.

Do not submit Schedule C-1 with the BIRT-EZ return.

2015 BIRT SCHEDULE D
COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

Empty boxes for City Account Number

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.

Do not report negative numbers on this schedule.

Table with 13 rows for tax calculation. Columns include description, line number, input box, and amount. All amounts are .00.

Worksheet S - Use to calculate Statutory Net Income Deduction

Table with 5 rows for calculating Statutory Net Income Deduction. Includes input boxes and amounts.





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2015 BIRT SCHEDULE A
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.....	1.	<input type="checkbox"/>		.00
2. Net Income (Loss) from certain port related activities.....	2.	<input type="checkbox"/>		.00
3. Net Income (Loss) from specific PUC and ICC business activities.....	3.	<input type="checkbox"/>		.00
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	<input type="checkbox"/>		.00
5. Adjusted Net Income (Loss) (Line 1 minus Lines 2, 3 and 4).....	5.	<input type="checkbox"/>		.00
6. Total Nonbusiness Income (Loss).....	6.	<input type="checkbox"/>		.00
7. Income (Loss) to be apportioned (Line 5 minus Line 6).....	7.	<input type="checkbox"/>		.00
8. Apportionment Percentage from Schedule C-1, Line 3.....	8.	<input type="checkbox"/>	·	
9. Income (Loss) apportioned to Philadelphia (Line 7 times Line 8).....	9.	<input type="checkbox"/>		.00
10. Nonbusiness Income (Loss) allocated to Philadelphia.....	10.	<input type="checkbox"/>		.00
11. Current year Income (Loss) (Line 9 plus Line 10).....	11.	<input type="checkbox"/>		.00
12. Statutory Net Income Deduction from Worksheet S, Line S5 (Must complete Schedule C-1.).....	12.			
13. Loss Carry Forward, if any.....	13.			.00
14. Taxable Income (Loss). (Line 11 minus Line 12 minus Line 13).....	14.	<input type="checkbox"/>		.00
15. TAX DUE (Line 14 times .0641) If Line 14 is a loss, enter zero.....	15.			.00

ENTER HERE AND ON PAGE 1, 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.

2015 BIRT SCHEDULE E
COMPUTATION OF TAX ON GROSS RECEIPTS



City Account Number

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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 9)..... 1. .00
- 2. Cost of goods sold for the receipts reported on Line 1..... 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 9)..... 5. .00
- 6. Applicable Cost of Goods for the receipts reported on Line 5:
 - (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 9)..... 10. .00
- 11. Applicable Cost of Goods for the receipts reported on Line 10:
 - (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 12.