

# 2016 Business Tax Return For Use by Trade Show Vendors

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

City Account Number

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Federal EIN or SSN

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**If a Trade Show Tax Return has already been filed for this calendar year, check the box and read the instructions on page 2 of the instruction sheet..... Amended?**

TAXPAYER'S NAME		EVENT NAME			
MAILING ADDRESS			CITY	STATE	ZIP CODE
BUSINESS ADDRESS (NUMBER AND STREET. DO NOT USE P.O. BOX NUMBERS.)			CITY	STATE	ZIP CODE
BUSINESS TELEPHONE NUMBER	HOME TELEPHONE NUMBER	FAX NUMBER		E-MAIL ADDRESS	

**Business Income & Receipts Tax from Trade Show Activity**

- |  |     |                 |   |                 |   |   |   |
|--|-----|-----------------|---|-----------------|---|---|---|
| 1. Total Gross Receipts from trade show activity.....  | 1.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 2. Statutory Exclusion. Enter the lower of Line 1 or \$100,000.....                                    | 2.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 3. Net Gross Receipts (line 1 minus line 2).....   | 3.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 4. <b>Tax Due on Net Gross Receipts</b> (line 3 times .001415).....                                    | 4.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 5. Total Gross Receipts from line 1.....   | 5.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 6. Cost of goods sold - For Philadelphia Event Only.....   | 6.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 7. Payroll - For Philadelphia Event Only.....  | 7.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 8. Other Expenses - For Philadelphia Event Only.....   | 8.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 9. Total Expenses (add lines 6, 7 and 8).....  | 9.  | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 10. Net taxable income (line 5 minus line 9).....  | 10. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 11. Enter the lower of Line 1 or \$100,000.....  | 11. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 12. Percentage of taxable income. Divide line 10 by line 1 and enter the result here as a decimal..... | 12. | .               |   | [ ] [ ] [ ] [ ] |   |   |   |
| 13. Statutory Net Income Deduction (Line 11 times Line 12).....  | 13. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 14. Taxable Income (line 10 minus line 13).....  | 14. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 15. <b>Tax Due on Net Income</b> (line 14 times .0639).....  | 15. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 16. Total Business Income & Receipts Tax Due (line 4 plus line 15).....                                | 16. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |

**Net Profits Tax from Trade Show Activity**

**(Corporations are not subject to Net Profits Tax. Corporations skip lines 17 to 20.)**

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|---|-----|-----------------|---|-----------------|---|---|---|
| 17. Net taxable income (amount on line 10).....   | 17. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 18. <b>Residents</b> multiply line 17 by .039102. <b>Non-residents</b> multiply line 17 by .034828..... | 18. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 19. Business Income & Receipts Tax Credit (enter 60% of line 15).....                                   | 19. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 20. <b>Net Profits Tax Due</b> (line 18 minus line 19).....   | 20. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |

**Payments Due For Trade Show Tax Return**

- |  |     |                 |   |                 |   |   |   |
|--|-----|-----------------|---|-----------------|---|---|---|
| 21. Total Tax Due from 2016 Trade Show(s) (line 16 plus line 20).....                                  | 21. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 22. Payments from previous Trade Show returns filed within <b><u>THIS CALENDAR YEAR ONLY</u></b> ..... | 22. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |
| 23. <b>Tax Due</b> (line 21 minus line 22). <b>Make check payable to "City of Philadelphia"</b> .....  | 23. | [ ] [ ] [ ] [ ] | , | [ ] [ ] [ ] [ ] | . | 0 | 0 |

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

Signature \_\_\_\_\_ Date \_\_\_\_\_

## **Business Tax Return For Use by Trade Show Vendors General Information**

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

All vendors must complete lines 1 through 16 and lines 21 through 23. If you are unincorporated, also complete lines 17 through 20. Residents and non-residents of Philadelphia have different tax rates. Use the appropriate rate on line 18. Lines 21 through 23 are intended to calculate the correct payment amount for vendors attending multiple shows throughout the calendar year. For questions concerning this form call 215-686-6600.

### **Steps needed to file Philadelphia Trade Show Tax Return**

**A) Register for a City Tax Account Number.** Each business must register with the City of Philadelphia Department of Revenue. If you have already registered and have a city account number, please disregard this step.

A City Tax Account Number (similar to a Federal Social Security or Employer Identification Number) is an identifying number used for each business conducting business activity within the City of Philadelphia. To register your business visit our online services website at: <https://ework.phila.gov/revenue/>.

- 1) Select the link: Register for a tax account number
- 2) Enter SSN or EIN number
- 3) Enter all information needed to register a business
- 4) All tabs at the bottom of registration page must be blue to continue including the submit tab
- 5) If a submission error occurs, please attempt the use of a different internet browser

**B) Obtain a Commercial Activity License.** Each business must obtain a Commercial Activity License with the City of Philadelphia. If you have already registered your business and have a Commercial Activity License please disregard this step. Please contact your local show administrator for the Commercial Activity License form. The Commercial Activity License can also be obtained directly from the City of Philadelphia Department of Licenses and Inspections at: [www.phila.gov/li](http://www.phila.gov/li).

- 1) Go to the webpage [www.phila.gov/li](http://www.phila.gov/li).
- 2) Select "Commercial Activity License" from the drop down menu located on the left of the page under - "**APPLY:** Common Licenses and Permits".
- 3) Once at the **Obtaining a Commercial Activity License webpage**, locate the following link on the webpage: "**If you already have a City of Philadelphia Tax Account Number, and need only the Commercial Activity License, [apply online](#)**".  
Selecting this link will connect you to the license application process screen.
- 4) Once at the Commercial Activity License application process screen click on: "APPLY FOR COMMERCIAL ACTIVITY LICENSE".
- 5) On the online application screen fill all information boxes located within the webpage. Be sure to use all information used when applying for a Philadelphia Tax Account Number. You **MUST** already have a Philadelphia Tax Account Number to complete this step.
- 6) Once completed select Continue link located at the bottom right of the webpage. Once completed a Commercial Activity License will be issued instantaneously that may be printed from your computer. License should be kept with records and displayed when instructed to do so.

DIRECT LINK TO LICENSE APPLICATION PROCESS SCREEN:

[https://secure.phila.gov/LI/Licenses/?\\_ga=1.141318651.895962859.1422035949](https://secure.phila.gov/LI/Licenses/?_ga=1.141318651.895962859.1422035949)

**C) File a Philadelphia Business Tax Return for use by Trade Show Vendors (Trade Show Tax Return).**

Trade Show Tax Return must be filed within 30 days of the end of the trade show. To complete form:

- 1) Enter the City Account Number and Federal EIN or SSN at the top of the form.
- 2) Enter all the business information and trade show information.
- 3) All Gross Receipts and/or Expenses used on this form **MUST BE** directly from Philadelphia business activity only. No other Gross Receipts and/or Expenses related to business outside of Philadelphia are permitted on this tax return. Please follow the IRS federal guidelines in regards to business expenses declared on Trade Show Tax Return. All expenses **MUST BE** directly related to the gross receipts earned in Philadelphia.
- 4) If this show is the first trade show being conducted within this calendar year fill out this tax form with all information from this show only.

**For vendors who participate in multiple trade shows throughout the calendar year.:**

If this show is not the first trade show tax return being filed for this tax year, this return will be considered an amended tax return. Check the box at the top of the return indicating an amended tax return. On amended Trade Show returns, all gross receipts and expenses from the current show must be added to all prior trade show returns filed within the calendar year.

On line 21 of the Trade Show return the Total Tax Due is the tax due from all activity throughout the tax year.

On line 22 of the Trade Show return enter all payments previously made with prior trade show returns filed within the calendar year.

On line 23 of the Trade Show return enter the current Tax Due (line 21 minus line 22).

**Payment of tax** - If the tax due on Line 23 return is \$1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than \$1. The tax due can be paid via debit card, credit card or e-check. A user fee of \$.35 is added when paying by e-check; 2.45% when paying by credit card and \$5.95 when paying by Visa debit card.

To pay in person, come to the Municipal Services Building, Concourse Level, 1401 John F. Kennedy Boulevard. Non-cash payments may also be made at 9239 Roosevelt Boulevard (located in the back of the Northeast Shopping Center at Welsh Road) and at 2761 North 22nd Street (Hope Plaza).

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to [www.phila.gov/revenue](http://www.phila.gov/revenue) and click "Payments & E-File" then select "Pay Taxes". Contact the Electronic Government Unit at 215-686-6582, 6579 or 6628 or e-mail to [egovservices@phila.gov](mailto:egovservices@phila.gov).

**Returned Checks.** If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize eCollect, LLC to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) eCollect, LLC may re-present your check electronically to your depository institution for payment.

**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**

