CITY OF PHILADELPHIA
2015 NET PROFITS TAX

PROOF OF PRO RATA SHARE MUST BE ATTACHED (if applicable)

If this is a change of address, check this box: ☐ and file a Change Form.

If this is an amended return place an “X” here: ☐

Incorporations are not subject to this tax.

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

If you are not eligible for PA 40 Schedule Sp, you are not eligible for income-based taxation and are not eligible for lines 3-4 or lines 8-9.

2. Line 1 X .039102. If Line 1 is a loss, enter “0”.
4. Line 3 X .034102. If Line 3 is a loss, enter “0”.
5. Total Resident Tax Due (Line 2 plus Line 4).
7. Line 6 X .034828. If Line 6 is a loss, enter “0”.
9. Line 8 X .029828. If Line 8 is a loss, enter “0”.
10. Total Non-Resident Tax Due (Line 7 plus Line 9).
11. Total Tax Due (Line 5 plus Line 10).
12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.
12c. Total payments and credits. (Line 12a plus Line 12b).
13. Net Tax Due; (Line 11 less Line 12c. If less than 0 enter the difference on Line 16).
15. TOTAL DUE including Interest and Penalty (Line 13 plus Line 14).

Use payment coupon. Make checks payable to: “City of Philadelphia”

16. Tax Overpaid. If Line 12c is greater than Line 11, enter difference here and use this amount towards your estimates due.
17. Enter 50% of Page 2, Worksheet C, Line 3.

Do not use this line to remit estimated payments.

18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options.

OVERPAYMENT OPTIONS: Only available if Line 18 is greater than 0. Enter the amount to be:
19a. Refunded. Do not file a separate Refund Petition.
19b. Applied, up to the tax due, to the 2015 Business Income & Receipts Tax Return.
19c. Applied to the 2016 Net Profits Tax.

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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