

2016 BIRT and NPT Returns
WORKSHEET N

New Business and Employment Worksheet
(Philadelphia Code 19-3800)



City Account Number

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To be used by taxpayers who are claiming new business status under Philadelphia code 19-3800.

Taxpayer must first complete the eligibility questionnaire to use this worksheet.

For Business Income & Receipts Tax Long Form Filers

COMPUTATION OF TAX ON NET INCOME

1. Enter the amount of taxable income from Schedule A, Line 14 or Schedule B, Line 12.
To report a net loss, check the box..... 1. ☐ .00
2. Tax Due as computed for new business..... 2. .00
Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11.

COMPUTATION OF TAX ON GROSS RECEIPTS

3. Enter the taxable gross receipts from Schedule D, Line 8..... 3. .00
4. Tax Due as computed for new business..... 4. .00
Enter the amount of Line 4 on BIRT Page 1, Line 2.

For Business Income & Receipt Tax - EZ Filers

COMPUTATION OF TAX ON NET INCOME

1. Enter the amount of taxable income from BIRT-EZ Page 2, Line 5
To report a net loss, check the box..... 1. ☐ .00
2. Tax Due as computed for new business..... 2. .00
Enter the amount of Line 2 on BIRT-EZ Page 1, Line 1 and if liable, NPT Page 1, Line 11.

COMPUTATION OF TAX ON GROSS RECEIPTS

3. Enter the taxable gross receipts from BIRT-EZ Page 2, Line 10..... 3. .00
4. Tax Due as computed for new business..... 4. .00
Enter the amount of Line 4 on BIRT-EZ Page 1, Line 2.

For Business Income & Receipts Tax Schedule H-J Filers

COMPUTATION OF TAX ON NET INCOME

1. Enter the amount of taxable income from Schedules H-J (Schedule A or B),
Line 12 or (Schedule H-1), Line 11. To report a net loss, check the box..... 1. ☐ .00
2. Tax Due as computed for new business..... 2. .00
Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11.

COMPUTATION OF TAX ON GROSS RECEIPTS

3. Enter the taxable gross receipts from Schedule H-J (Schedule H), Line 10 or 24..... 3. .00
4. Tax Due as computed for new business..... 4. .00
Enter the amount of Line 4 on BIRT Page 1, Line 2.

Important Note: Use Worksheet N to complete Page 1 of the BIRT return and if liable, Page 1 of the NPT return, Line 11.