City of Philadelphia Department of Revenue
Design Specifications, Samples and Instructions for
2017 Tax Returns, Schedules and Payment Coupons

Certain guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax returns. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner.

The following are guidelines for substitute and reproduced tax forms and schedules. Following these guidelines will help speed the approval process and processing of taxpayer forms. It is recommended that submission be made using .pdf files as e-mail attachments.

Schedules retained by the taxpayer, instructions and the Change Form are included for your convenience but are not required to be submitted for approval.

All questions or comments concerning the design specifications of these forms should be directed to Tristan Pounds (tristan.pounds@phila.gov) and Darius Thomas (Darius.Thomas@phila.gov): For information regarding tax regulations, visit our web site at www.phila.gov/revenue. **For general information call Taxpayer Services at 215-686-6600**.

The vendor's name must appear at the bottom of each page. The preferred location on page 1 of each document is in the lower left hand corner.

Submit one sample of each form requiring approval and which must have a full field entry on every line. Blank samples are not required.

Submit sample tax returns for approval via e-mail as .pdf files or mail to:

Darius Thomas & Tristan Pounds
City of Philadelphia Department of Revenue
Municipal Services Building Room 330
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102

Each page is measured 85 characters across (X), 66 characters down (Y).

Each page has a registration mark in each of the four corners. The marks measure 3/16 of an inch square.

Printing Forms: Software must inform taxpayer to send the originally printed form, not a photocopy, for processing. Printed forms from software should require the taxpayer to select the following printing choices before the printing option can be chosen. “Shrink to fit” and “Reduce to printer margins” must be unchecked. “No graphics” must be unchecked.

Page Size: Reproduced or substitute forms must be printed on 8 1/2" x 11" paper.

Font Size: The preferred font and size to use for all entries of variable data is Courier 12 pt.

Form Numbers: Form numbers shall be printed using 3 of 9 barcode (Code 39).

Two-Sided Forms: Reproduced or substitute forms may be printed on one side or both sides of the paper.

Rounding and Number formatting: All amounts should be numeric only and right justified. If the field is zero, leave blank. All amounts filled in on these forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar). In dollar amount entries do not include a dollar symbol, a cent symbol or any commas. **Do not use parentheses, brackets, the minus sign or the word “loss” for negative numbers.** Where appropriate, lines indicating a negative number will have an “X” placed at the beginning of that line. Do print **“.00”** (or cents) on any dollar amount lines.

Changes to 2017 Forms

The BIR and BIR-EZ returns include a new *Schedule SC* used to calculate Special Credits.

Rate changes to the Net Profits Tax, BIRT-EZ (page 2), BIRT Schedule B, and School Income Tax forms.

Important Information for Filing Business Income and Receipts Tax

If all business is conducted and/or located within Philadelphia, only the *BIRT-EZ Pages 1 and 2* should be completed, printed and filed.

If business is conducted and/or located both in and out of Philadelphia, the *BIRT Page 1 and the appropriate combination of Schedules A through E* should be completed, printed and filed. Tax practitioners should be able to print Page 1 and all completed schedules without restrictions.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Income & Receipts Tax return filed. Only Schedule A (Form 24715) or Schedule B (Form 24415) should be completed, printed and filed.

Schedule C-1 – Computation of apportionment factors 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 the return may result in the disallowance of your apportionment and you may be billed. Schedule C should not be completed or filed if the BIRT-EZ return is used.

If Line 12 of Schedule C-1 of the Business Income and Receipts Tax Regular return is equal to 100%, the BIRT-EZ return must be used instead. Schedule C-1 should not be completed or filed if the BIRT-EZ return is used.

Payment of Tax Due

Payment of tax due should be made using payment coupons. **Taxpayers must include a coupon for proper credit and timely processing.** Payment coupons can be printed on-line by going to https://ework.phila.gov/revenue.

Payment of tax due can be made by credit card or e-check at www.phila.gov/revenue. A user fee of 2.45% is added when paying by credit card, and $5.95 when paying by debit card. **E-CHECK IS FREE**.

ACH Debits and Credits are accepted for payment of Business Income and Receipts Tax. For more information or to enroll in this program go to www.phila.gov/revenue and click "Payments & E-File" then select "Pay Taxes". Contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail egovservices@phila.gov.

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

The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine and must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the coupon (start position X=14, Y=60). Examples of coupons for each tax type are provided in this package.

Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit.

Taxpayers and practitioners seeking a technical tax consultation with the Technical Staff must submit their questions via e-mail to revenuetaxadvisors@phila.gov. Inquiries regarding tax notices, tax bills, and tax account information maintenance/changes should be made to the Taxpayer Services Area of the Department. Taxpayer Services phone number is 215.686.6600. Their e-mail address is revenue@phila.gov. Basic tax questions (e.g. an explanation of or the calculation of Business Privilege Tax taxable gross receipts and apportioned/taxable net income, taxable Net Profits, taxable Philadelphia Wages, filing Wage and Business Tax Refund petitions, etc.) can be e-mailed to the Audit Division at revenueaudit@phila.gov. The Audit Division telephone number is 215.686.6500. Please research the Department's website at www.phila.gov/revenue and in particular the *Technical Rulings /Tax Regulations* link before e-mailing your question.

CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

Scan Line Specifications for Vendor Reproduced Payment Coupons

Certain guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax coupons. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner.

As part of the Revenue Department's modernization project, the department is transitioning from using OCR-A printed scan lines to 2-D barcodes in order to more quickly and accurately process taxpayers' payments.

The following are guidelines for substitute and reproduced tax payment coupons. Following these guidelines will help speed the approval process and processing of taxpayer payments. It is recommended that submission be made using .pdf files as e-mail attachments.

Each page is measured 85 characters across (X), 66 characters down (Y) using the NACTP 10 x 6 grid.

Each coupon must have registration targets in each of the four corners. The marks measure 3/16 of an inch square. The marks should be placed ¼ inch from the top and sides and ½ inch from the bottom of each printed coupon.

The scan lines of reproduced payment coupons will be a 2-D barcode in PDF417 format. The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine. Stretching or scaling the barcode changes its integrity and reduces the readability of the barcode; it should not be done.

If a software developer does not support 2-D barcodes, the area reserved for the barcode should be left blank and the scan line must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the coupon (start position X=14, Y=60). The scan line layout and examples of coupons for each tax type are provided in this package.

Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit and/or barcode.

Revenue for Schools and Services

Revised 9-22-2015

2017 Business Income and Receipts - EZ - Page 1

Form Number 24117

Field	# of chars.	X/Y Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/10 to 46/10
Name & Address Line 2	40	7/11 to 46/11
Name & Address Line 3	40	7/12 to 46/12
Name & Address Line 4	40	7/13 to 46/13
Name & Address Line 5	40	7/14 to 46/14
E-mail Address	30	50/15 to 79/15
Change of Address Box	1	44/16 to 44/16
City Account Number	7	62/8 to 68/8
Federal Identification Number	9	61/10 to 69/10
Social Security Number	9	61/12 to 69/12
Termination Date	10	60/18 to 69/18
Amended Return Check Box	1	79/20 to 79/20
Line 1	7	68/23 to 74/23
Line 2	7	68/25 to 74/25
Line 3	7	68/27 to 74/27
Line 4	7	68/29 to 74/29
Line 5	7	68/31 to 74/31
Line 6a	7	68/34 to 74/34
Line 6b	7	68/36 to 74/36
Line 6c	7	68/38 to 74/38
Line 7	7	68/40 to 74/40
Line 8	7	68/42 to 74/42
Line 9	7	68/44 to 74/44
Line 10a	7	68/47 to 74/47
Line 10b	7	68/49 to 74/49
Line 10c	7	68/51 to 74/51

2017 BIRT – EZ - Tax Computation Schedules - Page 2

Form Number 24217

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
City Account Number	7	62/5 to 68/5
Line 1 Check Box	1	61/11 to 61/11
Line 1	9	67/11 to 75/11
Line 2 Check Box	1	61/13 to 61/13
Line 2	9	67/13 to 75/13
Line 3	9	67/15 to 75/15
Line 4	9	67/17 to 75/17
Line 5 Check Box	1	61/19 to 61/19
Line 5	9	67/19 to 75/19
Line 6	9	67/21 to 75/21
Line 7a	11	65/26 to 75/26
Line 7b	11	65/28 to 75/28
Line 7c	11	65/30 to 75/30
Line 7d	11	65/32 to 75/32
Line 7e	11	65/34 to 75/34
Line 7f	11	65/36 to 75/36
Line 7g	11	65/38 to 75/38
Line 7h	11	65/40 to 75/40
Line 7i	11	65/42 to 75/42
Line 8	11	65/44 to 75/44
Line 9	11	65/46 to 75/46
Line 10	11	65/48 to 75/48
Line 11	11	65/50 to 75/50

Worksheet S

Line S1	11	65/53 to 75/53
Line S2	11	65/55 to 75/55
Line S3	11	65/57 to 75/57
Line S4	6	70/59 to 75/59
Line S5	11	65/61 to 75/61

No Staples

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BUSINESS INCOME & RECEIPTS TAX

For business conducted 100% in Philadelphia

DUE DATE: APRIL 17, 2018

2 4 1 1 7

2017 BIRT-EZ

City Account Number

7777777

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

EIN 999999999

SSN 999999999

Taxpayer E-mail Address

aaaaaaaaaaaaaaaaaaaaaaaaa.ddd

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

If your business terminated in 2016, enter the termination date AND file a CHANGE FORM. -+ mm-dd-yyyy

YOU MUST COMPLETE WORKSHEET "S-EZ"

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

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Page 2, Line 6). If there is no tax due, enter "0".	1.	9999999
2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11). If there is no tax due, enter "0".	2.	9999999
3. Tax Due for the 2017 Business Income & Receipts Tax (Line 1 plus Line 2)	3.	9999999
4. **MANDATORY 2018 BIRT Estimated Payment (See Instructions)**	4.	9999999
5. Total Due by **4/17/2018** (Line 3 plus Line 4)	5.	9999999

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. **Include any estimated and/or extension payments of 2017 BIRT previously made, and any credit from overpayment of the 2016 BIRT and/or 2017 NPT return**	6a.	9999999
6b. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3)	6b.	9999999
6c. Total payments and credits. (Line 6a plus Line 6b)	6c.	9999999
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0"	7.	9999999
8. Interest and Penalty Refer to web site for current percentage	8.	9999999
9. **TOTAL DUE** including Interest and Penalty (Line 7 plus Line 8). **Use payment coupon. Make check payable to: "City of Philadelphia"**	9.	9999999

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.	9999999
10b. Applied to the 2017 Net Profits Tax Return	10b.	9999999
10c. Applied to the 2018 Business Income & Receipts Tax	10c.	9999999

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 #_____

2017 BIRT-EZ
TAX COMPUTATION SCHEDULES

2 4 2 1 7

City Account Number
7777777

If business is operated inside and outside of Philadelphia, you must file the BIRT Regular return available at www.phila.gov/revenue.
Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed.

NET INCOME PORTION

Place "X" in box to indicate a loss.

1. **METHOD II.** Net Income (or loss) as properly reported to the Federal Government.....	1.	X	999999999
OR			
2. **METHOD I.** Net Income (or loss) in accordance with Accounting System.....	2.	X	999999999
3. **Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below……...**	3.		999999999
4. Loss Carry Forward, if any…….	4.		999999999
5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4).....	5.	X	999999999
6. **TAX DUE** (Line 5 X .0635). **If Line 5 is a loss, enter zero here and on Page 1, Line 1**……..	6.		999999999

GROSS RECEIPTS PORTION

Do not report negative numbers for gross receipts.

TAXABLE GROSS RECEIPTS from:

7a. Sales and/or rentals of tangible personal property.....	7a.	99999999999
7b. Services.....	7b.	99999999999
7c. Rentals of real property.....	7c.	99999999999
7d. Royalties.....	7d.	99999999999
7e. Gains on sales of capital business assets.....	7e.	99999999999
7f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.).....	7f.	99999999999
7g. Dividends. (Not applicable to individuals.).....	7g.	99999999999
7h. Interest. (Not applicable to individuals.).....	7h.	99999999999
7 i. Other. (Describe)_____.....	7i.	99999999999
8. TAXABLE GROSS RECEIPTS before Statutory Exclusion. (Add Lines 7a through 7i.).....	8.	99999999999
9. Statutory Exclusion (Lower of Line 8 or $100,000.00)	9.	99999999999
10. Net taxable Gross Receipts (Line 8 minus Line 9).....	10.	99999999999
11. **TAX DUE.** (Line 10 X .001415). **Enter here and on Page 1, Line 2.**	11.	99999999999

Worksheet S-EZ - Use to calculate Statutory Net Income Deduction

S1. Enter the lower of Line 8 above or $100,000.00.....	S1.	99999999999
S2. Enter Net Income from Line 1 or Line 2. If loss, enter zero.....	S2.	99999999999
S3. Enter Taxable Gross Receipts from Line 8 above.....	S3.	99999999999
S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000).....	S4.	9.9999
S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed $100,000).... **Enter here and on Line 3, above.**	S5.	99999999999

2017 Business Income & Receipts Tax Regular Summary Page

Form Number 24317

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/10 to 46/10
Name & Address Line 2	40	7/11 to 46/11
Name & Address Line 3	40	7/12 to 46/12
Name & Address Line 4	40	7/13 to 46/13
Name & Address Line 5	40	7/14 to 46/14
E-mail Address	30	50/15 to 79/15
Change of Address Box	1	44/16 to 44/16
City Account Number	7	67/8 to 73/8
Federal Identification Number	9	66/10 to 74/10
Social Security Number	9	66/12 to 74/12
Termination Date	10	59/18 to 68/18
Amended Return Check Box	1	79/20 to 79/20
Line 1	7	68/23 to 74/23
Line 2	7	68/25 to 74/25
Line 3	7	68/27 to 74/27
Line 4	7	68/29 to 74/29
Line 5	7	68/31 to 74/31
Line 6a	7	68/34 to 74/34
Line 6b	7	68/36 to 74/36
Line 6c	7	68/38 to 74/38
Line 7	7	68/40 to 74/40
Line 8	7	68/42 to 74/42
Line 9	7	68/44 to 74/44
Line 10a	7	68/47 to 74/47
Line 10b	7	68/49 to 74/49
Line 10c	7	68/51 to 74/51

BIRT Regular Schedule B

Form Number 24417

Line 2i and Line 6 are numeric and punctuation (decimal point)

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
City Account Number	7	63/5 to 68/5
Line 1 Check Box	1	61/12 to 61/12
Line 1	9	67/12 to 75/12
Line 2a	9	67/17 to 75/17
Line 2b Check Box	1	61/19 to 61/19
Line 2b	9	67/19 to 75/19
Line 2c Check Box	1	61/21 to 61/21
Line 2c	9	67/21 to 75/21
Line 2d Check Box	1	61/23 to 61/23
Line 2d	9	67/23 to 75/23
Line 2e	9	68/27 to 75/27
Line 2f Check Box	1	61/29 to 61/29
Line 2f	9	67/29 to 75/29
Line 2g	9	67/31 to 75/31
Line 2h	9	67/33 to 75/33
Line 2i	8	68/35 to 75/35
Line 2j Check Box	1	61/37 to 61/37
Line 2j	9	67/37 to 75/37
Line 3 Check Box	1	61/39 to 61/39
Line 3	9	67/39 to 75/39
Line 4 Check Box	1	61/41 to 61/41
Line 4	9	67/41 to 75/41
Line 5 Check Box	1	61/43 to 61/43
Line 5	9	67/43 to 75/43
Line 6	8	68/45 to 75/45
Line 7 Check Box	1	61/47 to 61/47
Line 7	9	67/47 to 75/47
Line 8 Check Box	1	61/49 to 61/49
Line 8	9	67/49 to 75/49
Line 9 Check Box	1	61/51 to 61/51
Line 9	9	67/51 to 75/51
Line 10	9	67/53 to 75/53
Line 11	9	67/55 to 75/55
Line 12 Check Box	1	61/57 to 61/57
Line 12	9	67/57 to 75/57
Line 13	9	67/59 to 75/59

BIRT Regular Schedule C-1

Form Number 24517

Line 3 is numeric and punctuation (decimal point)

If Line 12 is equal to 100%, the BIRT-EZ return must be used.

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	64/5 to 70/5
Line 1	11	65/40 to 75/40
Line 2	11	65/42 to 75/42
Line 3	8	68/44 to 75/44

BIRT Regular Schedule D

Form Number 24617

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
City Account Number	7	63/5 to 69/5
Line 1	11	65/16 to 75/16
Line 2	11	65/18 to 75/18
Line 3	11	65/20 to 75/20
Line 4	11	65/22 to 75/22
Line 5a	11	65/24 to 75/24
Line 5b	11	65/26 to 75/26
Line 5c	11	65/28 to 75/28
Line 5d	11	65/30 to 75/30
Line 6	11	65/32 to 75/32
Line 7	11	65/34 to 75/34
Line 8	11	65/36 to 75/36
Line 9	11	65/38 to 75/38
Line 10	11	65/40 to 75/40
Line 11	11	65/42 to 75/42
Line 12	11	65/44 to 75/44
Line 13	11	65/46 to 75/46

Worksheet S

Line S1	11	65/50 to 75/50
Line S2	11	65/52 to 75/52
Line S3	11	65/54 to 75/54
Line S4	6	70/56 to 75/56
Line S5	11	65/58 to 75/58

BIRT Regular Schedule A

Form Number 24717

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
City Account Number	7	65/5 to 71/5
Line 1 Check Box	1	62/20 to 62/20
Line 1	9	68/20 to 76/20
Line 2 Check Box	1	62/22 to 62/22
Line 2	9	68/22 to 76/22
Line 3 Check Box	1	62/24 to 62/24
Line 3	9	68/24 to 76/24
Line 4 Check Box	1	62/26 to 62/26
Line 4	9	68/26 to 76/26
Line 5 Check Box	1	62/28 to 62/28
Line 5	9	68/28 to 76/28
Line 6 Check Box	1	62/30 to 62/30
Line 6	7	68/30 to 76/30
Line 7 Check Box	1	62/32 to 62/32
Line 7	9	68/32 to 76/32
Line 8	8	68/34 to 7634
Line 9 Check Box	1	62/36 to 62/36
Line 9	9	68/36 to 76/36
Line 10 Check Box	1	62/38 to 62/38
Line 10	9	68/38 to 76/38
Line 11 Check Box	1	62/40 to 62/40
Line 11	9	68/40 to 76/40
Line 12	9	68/42 to 76/42
Line 13	9	62/44 to 62/44
Line 14 Check Box	1	62/46 to 62/46
Line 14	9	68/46 to 76/46
Line 15	9	68/48 to 76/48

BIRT Regular Schedule E

Form Number 24817

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
City Account Number	7	63/5 to 68/5
Line 1	11	67/16 to 77/16
Line 2	11	67/18 to 77/18
Line 3	11	67/20 to 77/20
Line 4	11	67/22 to 77/22
Line 5	11	67/27 to 77/27
Line 6a	11	67/30 to 77/30
Line 6b	11	67/32 to 77/32
Line 7	11	67/34 to 77/34
Line 8	11	67/36 to 77/36
Line 9	11	67/38 to 77/38
Line 10	11	67/43 to 77/43
Line 11a	11	67/46 to 77/46
Line 11b	11	67/48 to 77/48
Line 12	11	67/50 to 77/50
Line 13	11	67/52 to 77/52
Line 14	11	67/54 to 77/54
Line 15	11	67/56 to 77/56

BIRT Worksheet N

Form Number 24917

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
City Account Number	7	63/5 to 69/5
	Section 1 for BIRT Long Form Filers	
Line 1 Check Box	1	58/15 to 58/15
Line 1	9	67/15 to 75/15
Line 3	9	67/22 to 75/22
	Section 2 for BIRT - EZ Filers	
Line 1 Check Box	1	58/31 to 58/31
Line 1	9	67/31 to 75/31
Line 3	9	67/38 to 75/38
	Section 3 for BIRT H-J Filers	
Line 1 Check Box	1	58/48 to 58/48
Line 1	9	67/48 to 75/48
Line 3	9	67/55 to 75/55

BIRT Schedule SC

Form Number 241017

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
City Account Number	7	62/5 to 68/5
Line 1	9	67/22 to 75/22
Line 2	9	67/25 to 75/25
Line 3	9	67/28 to 75/28
Line 4	9	67/31 to 75/31
Line 5	9	67/34 to 75/34
Line 6	9	67/37 to 75/37
Line 7	9	67/40 to 75/40
Line 8	9	67/43 to 75/43
Line 9	9	67/46 to 75/46
Line 10	9	67/49 to 75/49
Line 11	9	67/52 to 75/52
Line 12	9	67/55 to 75/55
Line 13	9	67/58 to 75/58

No Staples

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BUSINESS INCOME & RECEIPTS TAX

For business conducted in and out of Philadelphia

DUE DATE: APRIL 17, 2018

2 4 3 1 7

2017 BIRT

City Account Number 7777777

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

EIN 999999999

SSN 999999999

Taxpayer E-mail Address aaaaaaaaaaaaaaaaaaaaaaaaa.ddd

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

If your business terminated in 2017, enter the termination date AND file a CHANGE FORM. mm-dd-yyyy

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

-+ *If this is an amended return place an "X" here:* X

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.	9999999
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 13). If there is no tax due, enter "0".....	2.	9999999
3. Tax Due for the 2017 Business Income & Receipts Tax (Line 1 plus Line 2).....	3.	9999999
4. **MANDATORY 2018 BIRT Estimated Payment (See Instructions)**.....	4.	9999999
5. Total Due by **4/17/2018** (Line 3 plus Line 4).....	5.	9999999

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. **Include any estimated and/or extension payments of 2017 BIRT previously made, and any credit from overpayment of the 2016 BIRT and/or 2017 NPT return**.....	6a.	9999999
6b. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....	6b.	9999999
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	9999999
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	9999999
8. Interest and Penalty Refer to web site for current percentage.....	8.	9999999
9. **TOTAL DUE** including Interest and Penalty (Line 7 plus Line 8). **Use payment coupon. Make check payable to: "City of Philadelphia"**.....	9.	9999999

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.	9999999
10b. Applied to the 2017 Net Profits Tax Return.....	10b.	9999999
10c. Applied to the 2018 Business Income & Receipts Tax.....	10c.	9999999

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 #_____

NACTP BIR P1 Rev. 7-25-2017

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BIRT SCHEDULE B

2 4 4 1 7

City Account Number

7777777

COMPUTATION OF TAX ON NET INCOME (METHOD II)

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 B, do not complete or file Schedule A.**

Note: If any entry on this schedule exceeds $999,999,999 - See special mailing instructions below Schedule A.

1. Net Income (Loss) as properly reported to the Federal Government	1.	X	999999999
2. **ADJUSTMENTS** (Per BIRT Reg. 404 and Public Law 86-272)			
(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line)	2a.		999999999
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (T))	2b.	X	999999999
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (D)(3))	2c.	X	999999999
(d) Net Income (Loss) from Public Law 86-272 activities	2d.	X	999999999
(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BIRT Regulation §404 (B)(5) adjustments (Reg. 302 (O))	2e.		999999999
(f) Line 1 minus Lines 2a through 2e	2f.	X	999999999
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (N))	2g.		999999999
(h) Gross Receipts per BIRT Regulation §404(B)(5)(e)	2h.		999999999
(i) Divide Line g by Line h and enter the result here	2i.		9.999999
(j) Multiply Line f by Line i and enter the result here	2j.	X	999999999
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j)	3.	X	999999999
4. Total Nonbusiness Income (Loss)	4.	X	999999999
5. Income (Loss) to be apportioned (Line 3 minus Line 4)	5.	X	999999999
6. Apportionment Percentage from Schedule C-1, Line 3	6.		9.999999
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)	7.	X	999999999
8. Nonbusiness Income (Loss) allocated to Philadelphia	8.	X	999999999
9. Current year Income (Loss) (Line 7 plus Line 8)	9.	X	999999999
10. **Statutory Net Income Deduction from Worksheet S, Line S5. (Must complete Schedule C-1.)**	10.		999999999
11. Loss Carry Forward, if any	11.		999999999
12. Taxable Income (Loss) (Line 9 minus Line 10 minus Line 11)	12.	X	999999999
13. **TAX DUE** (Line 12 times .0635) If Line 12 is a loss, enter zero	13.		999999999

ENTER HERE AND ON PAGE 1, LINE 1 OF THIS RETURN.

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BIRT SCHEDULE C-1

For business conducted in and out of Philadelphia

2 4 5 1 7

City Account Number

7777777

The Department has adopted a **Single Sales/Receipts Factor Apportionment** methodology for BIRT. 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 (From Schedule D line 6).....	1.	99999999999
2. Gross Sales/Receipts Everywhere (From Schedule D line 4).....	2.	99999999999
3. Single Sales/Receipts Factor Apportionment Percentage (Line 1 divided by 2).....	3.	9.999999

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.

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BIRT SCHEDULE D

COMPUTATION OF TAX ON GROSS RECEIPTS

2 4 6 1 7

City Account Number

7777777

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.

1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets	1.	99999999999
2. Gross Receipts from services	2.	99999999999
3. Gross Receipts from rentals of real property	3.	99999999999
4. Total of Lines 1 through 3	4.	99999999999
5. Less exclusions from:		
5a. Sales delivered outside of Philadelphia	5a.	99999999999
5b. Services performed outside of Philadelphia	5b.	99999999999
5c. Rentals of real property outside of Philadelphia	5c.	99999999999
5d. Other (specify)_____	5d.	99999999999
6. Net Taxable Receipts before Statutory Exclusion (Line 4 minus Lines 5a through 5d).	6.	99999999999
7. **Statutory Exclusion (Lower of Line 6 or $100,000.00)**	7.	99999999999
8. Net Taxable Receipts **after** Statutory Exclusion (Line 6 minus Line7)	8.	99999999999
9. Less Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.)	9.	99999999999
10. Receipts subject to tax at the regular rate (Line 8 minus Line 9)	10.	99999999999
11. **TAX DUE** at the regular rate. (Line 10 times .001415)	11.	99999999999
12. **TAX DUE** using the Alternate Method from Schedule E, Line 15, if applicable	12.	99999999999
13. **TOTAL TAX DUE** (Line 11 plus Line 12). **Enter here and on Page 1, Line 2 of this return.**	13.	99999999999

Worksheet S - Use to calculate Statutory Net Income Deduction

S1. Enter the lower of Line 6 or $100,000	S1.	99999999999
S2. Enter Current Year Income from Line 11 of Schedule A or LIne 9 of Schedule B. If loss, enter zero	S2.	99999999999
S3. Enter Net Taxable Receipts from Line 6 above	S3.	99999999999
S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000)	S4.	9.9999
S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed $100,000). **Enter here and on Line 12 of Schedule A or Line 10 of Schedule B.**	S5.	99999999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BIRT SCHEDULE A

COMPUTATION OF TAX ON NET INCOME (METHOD I)

2 4 7 1 7

City Account Number
7777777

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 and 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.

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income	1.	X	999999999
2. Net Income (Loss) from certain port related activities	2.	X	999999999
3. Net Income (Loss) from specific PUC and ICC business activities	3.	X	999999999
4. Net Income (Loss) from Public Law 86-272 activities	4.	X	999999999
5. Adjusted Net Income (Loss) (Line 1 minus Lines 2, 3 and 4)	5.	X	999999999
6. Total Nonbusiness Income (Loss)	6.	X	999999999
7. Income (Loss) to be apportioned (Line 5 minus Line 6)	7.	X	999999999
8. Apportionment Percentage from Schedule C-1, Line 3	8.		9.999999
9. **Income (Loss) apportioned to Philadelphia (Line 7 times Line 8)**	9.	X	999999999
10. Nonbusiness Income (Loss) allocated to Philadelphia	10.	X	999999999
11. Current year Income (Loss) (Line 9 plus Line 10)	11.	X	999999999
12. **Statutory Net Income Deduction from Worksheet S, Line S5. (Must complete Schedule C-1.)**	12.		999999999
13. Loss Carry Forward, if any	13.		999999999
14. Taxable Income (Loss) (Line 11 minus Line 12 minus Line 13)	14.	X	999999999
15. **TAX DUE** (Line 14 times .0635) If Line 14 is a loss, enter zero. **ENTER HERE AND ON PAGE 1, LINE 1 OF THIS RETURN.**	15.		999999999

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.

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BIRT SCHEDULE E

2 4 8 1 7

City Account Number

7777777

COMPUTATION OF TAX ON GROSS RECEIPTS

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.	99999999999
2. Cost of goods sold for the receipts reported on Line 1.....	2.	99999999999
3. TAX BASE (Line 1 minus Line 2).....	3.	99999999999
4. **TAX DUE** (Line 3 times .0234). If Line 3 is a loss, enter zero.....	4.	99999999999

B. WHOLESALERS

5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9).	5.	99999999999
6. Applicable Cost of Goods for the receipts reported on Line 5: (a) Cost of material.....	6a.	99999999999
(b) Cost of Labor.....	6b.	99999999999
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b).....	7.	99999999999
8. TAX BASE (Line 5 minus Line 7).....	8.	99999999999
9. **TAX DUE** (Line 8 times .0329). If Line 8 is a loss, enter zero.....	9.	99999999999

C. RETAILERS

10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9).....	10.	99999999999
11. Applicable Cost of Goods for the receipts reported on Line 10: (a) Cost of material.....	11a.	99999999999
(b) Cost of Labor.....	11b.	99999999999
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b).....	12.	99999999999
13. TAX BASE (Line 10 minus Line 12).....	13.	99999999999
14. **TAX DUE** (Line 13 times .0078). If Line 13 is a loss, enter zero.....	14.	99999999999
15. **TOTAL TAX DUE** (Total of Lines 4, 9 and 14).....	15.	99999999999

Enter the amount from Line 15 on Schedule D, Line 12.

2017 BIRT and NPT Returns

WORKSHEET N

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

2 4 9 1 7

City Account Number
7777777

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. X 999999999

2. Tax Due as computed for new business..... 2. 0.00
   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 Schedule D, Line 8..... 3. 999999999

4. Tax Due as computed for new business..... 4. 0.00
   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. X 999999999

2. Tax Due as computed for new business.....2. 0.00
   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. 999999999

4. Tax Due as computed for new business. 4. 0.00
   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. X 999999999

2. Tax Due as computed for new business.....2. 0.00
   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. 999999999

4. Tax Due as computed for new business. 4. 0.00
   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.

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2017 BIRT SCHEDULE SC

SPECIAL CREDIT SCHEDULE

2 4 1 0 1 7

City Account Number

7777777

Important Note

Schedule SC is to be used by a taxpayer participating in any of the BIRT Tax Credit Programs (listed below) in order to claim the applicable credit on their 2017 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer must fulfill all statutory and regulatory requirements to participate in the respective Tax Credit Program (e.g., entering into commitment agreements with the Department and complying with its terms and conditions, tax compliance, etc.). A taxpayer not meeting all the requirements for participation in the respective BIRT Tax Credit Program will not receive the applicable credit.

For more information on the various BIRT Tax Credit Programs, please refer to the Department's website at http://www.phila.gov/Revenue/taxpro/Pages/TaxCredits.aspx.

1.	Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries) ..... 1.	999999999
2.	Credit for New Job Creation ..... 2.	999999999
3.	Green Roof Tax Credit..... 3.	999999999
4.	Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP") ..... 4.	999999999
5.	Sustainable Business Tax Credit ..... 5.	999999999
6.	Credit for Employment of Returning Veterans of the Armed Forces..... 6.	999999999
7.	Life Partner and Transgender Care Health Benefits Tax Credits ..... 7.	999999999
8.	Distressed Business Tax Credit..... 8.	999999999
9.	Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10 ..... 9.	999999999
10.	Strategic Development Area Tax Credit..... 10.	999999999
11.	Economic Development District Tax Credit ..... 11.	999999999
12.	Healthy Beverage Tax Credit ..... 12.	999999999
13.	**TOTAL CREDITS** (Add Lines 1 through 12) ..... 12. **Enter the amount of Line 13 on Page 1, Line 6b of the 2017 BIRT or BIRT-EZ Return. (Cannot exceed amount on Page 1, Line 3.)**	999999999

2017 Business Income & Receipts and Net Profits Taxes General Information

Tax regulations and forms are available at www.phila.gov/revenue.

When and Where to File - The 2017 Business Income and Receipts and Net Profits taxes are due by April 17, 2018. A return must be filed even if an overall loss is incurred. Failure to file a return by the due date could result in the imposition of fines, legal costs and non-filer penalties. Payment of tax must be made using coupons available on our website at https://beta.phila.gov/services/payments-assistance-taxes/tax-forms-instructions/. Payments can be made using e-check, credit card, or debit card. **E-CHECK IS FREE**. Do not enclose payments with your tax return.

Important Mailing Information! If requesting a refund on either the BIRT or NPT return, both returns **must** be mailed together to P.O. Box 1137 to receive proper credit and to enable prompt processing of your refund request. If both returns are not mailed together your refund request may be denied.

Mail payments to:
City of Philadelphia
Department of Revenue
P.O. Box 1393
Philadelphia, PA 19105-1393

Mail returns requesting a refund to:
City of Philadelphia
Department of Revenue
P.O. Box 1137
Philadelphia, PA 19105-1137

Mail returns not requesting a refund to:
City of Philadelphia
Department of Revenue
P.O. Box 1660
Philadelphia, PA 19105-1660

Internet Filing - The 2017 Business Income and Receipts and NPT returns can be filed online. After submitting the return you must print the resulting confirmation page for your records. Payment of tax due for returns filed online should be made with the payment coupons, by e-check, credit card or debit card. A user fee is added when paying by credit card. **E-CHECK IS FREE**.

ACH Debits and Credits are accepted for payment of Business Income and Receipts Tax. For more information or to enroll in this program go to https://alpha.phila.gov/services/payments-assistance-taxes/paying-city-taxes/. Contact the Electronic Government Unit at 215-686-6582, 6579 or 6628 or e-mail egovservices@phila.gov.

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

Change Form - If your business terminated, changed organization or entity, complete a Change Form. If you maintain a Commercial Activity license but did not actively engage in business during 2017, complete a Change Form to indicate that you are not in business. **Do not file the 2017 Business Income and Receipts and/or Net Profits tax returns.** If you begin a business again with the same Federal Identification or Social Security number you should reinstate your Philadelphia tax account number. In this scenario, you will not have to pay for an additional commercial activity license. If there was a change of business entity (e.g., individual proprietorship to corporation), you need a new Philadelphia Tax Account Number and commercial activity license. Register online for a tax account number at www.phila.gov/revenue.

To report a change of address, check the box on Page 1 of the return and file a Change Form.

A mandatory estimated tax payment towards the 2018 Business Income and Receipts Tax is required for all businesses operating in Philadelphia. This estimate is equal to 100% of the 2016 tax liability prior to the application of any tax credits as indicated on Line 3 of the return. Enter the amount of Line 3 on Line 4 of the return. If you enter an amount on Line 4 less than the amount on Line 3, you may be billed additional interest and penalty.

Take credit for any 2017 BIRT or NPT payments previously made as a result of estimated payments, applied overpayments or extension payments.

Neatly print or type all information. Do not staple, fold or submit photocopies of the tax return. Do not submit copies of Federal Returns. File only required schedules.

If your business started in 2017 and has been approved as a New Business as defined under Philadelphia Code 19-3800 and has subsequently met the employment requirements, then use Worksheet N to complete the Business Income & Receipts and Net Profits tax return. It can be downloaded from the forms section at www.phila.gov/revenue in the "Tax Returns" section .

2017 Business Income and Receipts Tax

If all business is conducted and/or located within Philadelphia, only the BIRT-EZ Pages 1 and 2 should be completed and filed.

If business is conducted and/or located both in and out of Philadelphia, only Page 1 of the BIRT return and the appropriate combination of Schedules A through E should be completed and filed.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Income and Receipts Tax return filed. Only Schedule A (Form 24715) or Schedule B (Form 24415) should be completed and filed.

You must complete Schedule C-1 (Form 24515) if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed. If Line 12 of Schedule C-1 is equal to 100%, the BIRT-EZ return must be filed instead. An exception to the required use of the BIRT-EZ return (for a taxpayer whose business activity is 100% within the City of Philadelphia) is in the case of a manufacturer, wholesaler and/or retailer reporting the receipts base tax using the Alternative Receipts Tax Computation. The Alternative Receipts Tax Computation is calculated on BIRT Schedule E which would require the taxpayer to use 2017 BIRT (i.e. long form) with Schedule C-1 calculated to 100%. Schedule C-1 should not be completed or filed if the BIRT-EZ return is filed.

If your business started in 2017 and has been approved as a New Business as defined under Philadelphia Code 19-3800 and has subsequently met the employment requirements, then use Worksheet N to complete the Business Income and Receipts and Net Profits tax returns. Worksheet N can be downloaded from www.phila.gov/revenue in the "Tax Returns" section.

2017 Net Profits Tax

Every individual residing in Philadelphia during 2017 and operating a business or other activity within or outside of Philadelphia and non-residents of Philadelphia, if engaged in such activities within Philadelphia, are subject to the Net Profits Tax. Corporations are not subject to the Net Profits Tax.

Every partnership, limited partnership, limited liability company filing with the IRS as a partnership, association, or other group of two or more persons operating a business within Philadelphia, whether residents or non-residents of Philadelphia, is subject to the Net Profits Tax. A partnership comprised solely of corporate partners must file a Net Profits Tax return even if no tax liability exists. The City of Philadelphia follows the Federal tax treatment for LLCs. If the LLC chose corporate tax treatment, it would not be liable for Net Profits Tax. If the LLC chose to be treated as a partnership or as a disregarded entity, treated for federal filing purposes as an individual, it would be liable for Net Profits Tax.

Every estate or trust is subject to the Net Profits Tax if the estate or trust is engaged in any business which is subject to the Net Profits Tax per Income Regulation 220(A)(3).

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

See the Department of Revenue web site for current interest rate.

<u>Philadelphia Scan Line Data</u>

2017 BIRT Payment Coupon

Field #	**Description**
1 – 3	Always “333”
4 – 5	Type Tax - **24**
6 – 11	Due Date - **041718**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - **1217**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

<u>Philadelphia Scan Line Data</u>

2017 BIRT Extension Payment Coupon

Field #	**Description**
1 – 3	Always “333”
4 – 5	Type Tax - **24**
6 – 11	Due Date - **041718**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - **1317**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

2017 BIRT and BIRT-EZ EXTENSION WORKSHEET and PAYMENT COUPONS

This is an extension worksheet to be used when figuring the amount of Business Income & Receipts Tax you owe. You must file an actual return by the extension due date to satisfy your filing requirements. Retain this worksheet for your records.

If an extension of time has been obtained from the Internal Revenue Service for filing your corporate, partnership or individual tax returns, the corresponding returns are due on or before the due date of the federal extension(s) or 6/20/2017, whichever is later. You must pay 100% of the estimated tax due by April 17, 2018. Filing an extension coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date. You will not receive written confirmation of your extension request. NOTE: If you have filed for an automatic federal extension but do not believe you will owe any tax, you do not need to file an extension coupon.

1.	100% of estimated **2017 Business Income & Receipts** tax due	1.	9999999 .00
2.	Mandatory **2018 Business Income & Receipts** estimated payment (repeat Line 1).	2.	9999999 .00
3.	Total Tax Due (Line 1 plus Line 2)	3.	9999999 .00
4.	Other payments and credits you expect to report on the 2017 BIRT return	4.	9999999 .00
5.	**Tax Balance Due** (Line 3 minus Line 4). **Enter on the Extension Coupon.** If Line 4 is greater than Line 3, no extension coupon is needed.	5.	9999999 .00

Detach here

2017 BIRT and MANDATORY ESTIMATED 2018 BIRT EXTENSION PAYMENT COUPON

Due Date: April 17, 2018

TAXPAYER NAME and ADDRESS
Name and address
Name and address
Name and address

CITY ACCOUNT #: 1234567

Estimated Tax Due 7777777 .00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3332404171800000000123456700000000000000000000000131700000000000000005

Detach here

2017 BIRT and MANDATORY ESTIMATED 2018 BIRT PAYMENT COUPON

Due Date: April 17, 2018

TAXPAYER NAME and ADDRESS
Name and address
Name and address
Name and address

CITY ACCOUNT #: 1234567

Tax Due 7777777 .00

Interest & Penalty 7777777 .00

Total Due 7777777 .00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3332404171800000000123456700000000000000000000000121700000000000000007

2017 Net Profits Tax Return

Form Number 0317

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/63
Bottom Right Reg. Mark		79/63
Name & Address Line 1	40	7/10 to 46/10
Name & Address Line 2	40	7/11 to 46/11
Name & Address Line 3	40	7/12 to 46/12
Name & Address Line 4	40	7/13 to 46/13
Name & Address Line 5	40	7/14 to 46/14
E-mail Address	30	51/15 to 80/15
Change of Address Box	1	32/16 to 32/16
City Account Number	7	63/8 to 69/8
Federal Identification Number	9	62/10 to 70/10
Social Security Number	9	62/12 to 70/12
Percentage	3	73/17 to 75/17
Amended Return Check Mark	1	32/18 to 32/18
Termination Date	10	66/19 to 75/19
Line 1 Check Box	1	65/23 to 65/23
Line 1	7	70/23 to 76/23
Line 2	7	70/24 to 76/24
Line 3 Check Box	1	65/26 to 65/26
Line 3	7	70/26 to 76/26
Line 4	7	70/27 to 76/27
Line 5	7	70/28 to 76/28
Line 6 Check Box	1	65/30 to 65/30
Line 6	7	70/30 to 76/30
Line 7	7	70/31 to 76/31
Line 8 Check Box	1	65/33 to 65/33
Line 8	7	70/33 to 76/33
Line 9	7	70/34 to 76/34
Line 10	7	70/35 to 76/35
Line 11	7	70/37 to 76/37
Line 12a	7	70/39 to 76/39
Line 12b	7	70/40 to 76/40
Line 12c	7	70/41 to 76/41
Line 13	7	70/43 to 76/43
Line 14	7	70/44 to 76/44
Line 15	7	70/46 to 76/46
Line 16	7	70/48 to 76/48
Line 17	7	70/50 to 76/50
Line 18	7	70/51 to 76/51
Line 19a	7	70/53 to 76/53
Line 19b	7	70/54 to 76/54
Line 19c	7	70/55 to 76/55

No Staples

CITY OF PHILADELPHIA
2017 NET PROFITS TAX

0 3 1 7

2017 NPT
DUE DATE: APRIL 17, 2018

CORPORATIONS ARE NOT SUBJECT TO THIS TAX
PROOF OF PRO RATA SHARE MUST BE ATTACHED (if applicable)

City Account Number
7777777

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

EIN 999999999

SSN 999999999

Taxpayer E-mail Address
aaaaaaaaaaaaaaaaaaaaaaaaa.ddd

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

Percentage from Page 3, Worksheet D, Line 3, if applicable. 999 %

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

If your business terminated in 2016, enter the termination date AND file a CHANGE FORM. -+ mm-dd-yyyy

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.

1. Pro Rata Resident taxable income/loss **NOT eligible** for Income Based Rate from Page 2, Worksheet A, Line 5	1.	X	9999999
2. Line 1 X .038907. **If Line 1 is a loss, enter "0"**	2.		9999999
3. Pro Rata Resident taxable income/loss **eligible** for Income Based Rate from Page 2, Worksheet A, Line 6	3.	X	9999999
4. Line 3 X .033907. **If Line 3 is a loss, enter "0"**	4.		9999999
5. Total Resident Tax Due (Line 2 plus Line 4)	5.		9999999
6. Pro Rata Non-Resident taxable income/loss **NOT eligible** for Income Based Rate from Page 2, Worksheet B, Line 7	6.	X	9999999
7. Line 6 X .034654. **If Line 6 is a loss, enter "0"**	7.		9999999
8. Pro Rata Non-Resident taxable income/loss **eligible** for Income Based Rate from Page 2, Worksheet B, Line 8	8.	X	9999999
9. Line 8 X .029654. **If Line 8 is a loss, enter "0"**	9.		9999999
10. Total Non-Resident Tax Due (Line 7 plus Line 9)	10.		9999999
11. Total Tax Due (Line 5 plus Line 10)	11.		9999999
12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8	12a.		9999999
12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4	12b.		9999999
12c. Total payments and credits. (Line 12a plus Line 12b)	12c.		9999999
13. Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16)	13.		9999999
14. Interest and Penalty. Refer to web site for current percentage	14.		9999999
15. **TOTAL DUE** including Interest and Penalty (Line 13 plus Line 14). **Use payment coupon. Make check payable to: "City of Philadelphia"**	15.		9999999
16. Tax Overpaid. If Line 12c is greater than Line 11, enter difference here and on the Estimated Tax Coupon (ENP-1), Line 2	16.		9999999
17. Enter 50% of Page 2, Worksheet C, Line 3. **Do not use this line to remit estimated payments.**	17.		9999999
18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options	18.		9999999
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.**	19a.		9999999
19b. Applied, up to the tax due, to the 2017 Business Income & Receipts Tax Return	19b.		9999999
19c. Applied to the 2018 Net Profits Tax	19c.		9999999

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 #_____

NPT15 NACTP Rev. 07-19-2017

WORKSHEETS A, B and C 2017 NET PROFITS TAX RETURN	These are worksheets only. Do not file these worksheets with your return.

Instructions for Worksheets A and B

Enter on Line 1 the net income or loss from the appropriate Federal Tax return(s) or if applicable, the Profit and Loss Statement.

Examples of Line 2 adjustments (not all inclusive): Federal Form 1040, Schedule "C" filers - add back to net income any taxes based on net income which have been deducted in arriving at reported net income, e.g., prior year Net Profits Tax **(the Business Income & Receipts Tax paid is deductible)**. Federal Form 1065 filers - add back to net income any taxes based on net income, capital gains, and guaranteed payments to partners; deduct from net income IRC section 179 expense. Nonresidents may take an income exclusion for Public Law 86-272 activity.

WORKSHEET A: Business Income (Loss) for Residents

1. Net Income (Loss) ..... 1. _____ .00
2. Federal Form 1065, Schedule K-1 and other adjustments ..... 2. _____ .00
3. Other taxable income ..... 3. _____ .00
4. Taxable Resident Net Income (Loss). Add Lines 1 through 3. ..... 4. _____ .00
5. Taxable Pro Rata Resident portion of Net Income/Loss **NOT eligible** for Income-based rate.
   Enter here and on Page 1, Line 1. ..... 5. _____ .00
6. Taxable Pro Rata Resident portion of Net Income/Loss **eligible** for Income-based rate.
   Enter here and on Page 1, Line 3. ..... 6. _____ .00

WORKSHEET B: Business Income (Loss) for Nonresidents

Nonresidents of Philadelphia may apportion all or part of their net income to their places of business located outside of Philadelphia on Line 5, using **Worksheet NR-3** on Page 4. The apportionment is based on a **three factor** formula consisting of an average of the property owned, the salaries and wages paid, and the receipts earned during the tax year.

1. Net Income (Loss) ..... 1. _____ .00
2. Federal Form 1065, Schedule K-1 and other adjustments ..... 2. _____ .00
3. Other taxable income ..... 3. _____ .00
4. Total Net Income (Loss). Add Lines 1 through 3. ..... 4. _____ .00
5. Philadelphia apportionment factor from Page 4, Worksheet NR-3, Line 12. ..... 5. . _____
6. Taxable Nonresident Net Income (Loss). (Line 4 times Line 5). ..... 6. _____ .00
7. Taxable Pro Rata Nonresident portion of Net Income/Loss **NOT eligible** for Income-based rate.
   Enter here and on Page 1, Line 6. ..... 7. _____ .00
8. Taxable Pro Rata Nonresident portion of Net Income/Loss **eligible** for Income-based rate.
   Enter here and on Page 1, Line 8. ..... 8. _____ .00

WORKSHEET C: Computation of Estimated Tax Base

If the amount on Line 3 is $100 or less, estimated payments are not required. If the amount on Line 3 is greater than $100, enter 25% of the amount on the first and second estimated coupon. If Net Profits Tax estimated payments are required, there are two payments due. The first estimated tax payment is due April 17, 2018 and the second estimated tax payment is due June 15, 2018. **Estimated tax payments are not required on September 15, 2018 or January 15, 2019.**

1. Net Profits Tax Liability from Page 1, Line 11. ..... 1. _____ .00
2. Business Income & Receipts Tax Credit from Page 1, Line 12a or Page 3, Worksheet D, Line 8. ..... 2. _____ .00
3. Estimated Payments Base (Line 1 minus Line 2)
   If Line 2 is greater than Line 1, no Estimate coupon is needed. ..... 3. _____ .00

WORKSHEETS D, E, K and EXTENSION 2017 NET PROFITS TAX RETURN	These are worksheets only. Do not file these worksheets with your return.

WORKSHEET D: ALLOCATION OF BUSINESS INCOME & RECEIPTS TAX CREDIT FOR PARTNERSHIPS, ETC., WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)

1. Enter the portion of taxable income on which 2017 Business Income & Receipts Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS. ..... 1. _____ .00
2. Enter the total taxable income of the taxpayer on which 2017 BIRT has been paid. ..... 2. _____ .00
3. Divide Line 1 by Line 2 and enter the percentage here and on Page 1 of the return. ..... 3. _____ %
4. Enter the amount from Worksheet K, Line 2 ..... 4. _____ .00
5. Multiply the amount on Line 4 by the percentage on Line 3 ..... 5. _____ .00
6. Subtract Line 5 from Line 4 ..... 6. _____ .00
7. Enter the amount from Page 1, Line 11. ..... 7. _____ .00
8. **Business Income & Receipts Tax Credit allowed.** Enter the lesser of Line 6 or Line 7 here and on Page 1, Line 12a. ..... 8. _____ .00

WORKSHEET E: Summary of Payments and Other Credits

1. 2017 Estimated Net Profits Tax Payments. ..... 1. _____ .00
2. Payments of 2017 Net Profits Tax made with Application for Extension of Time to File. ..... 2. _____ .00
3. Overpayment of 2017 Business Income & Receipts Tax or 2016 Net Profits Tax to be applied to this return ..... 3. _____ .00
4. TOTAL of Lines 1 through 3. Enter here and on Page 1, Line 12b. ..... 4. _____ .00

WORKSHEET K: 60% Business Income and Receipts Tax Credit

1. Enter the amount from Page 1, Line 1 of the 2017 Business Income & Receipts Tax **or** BIRT-EZ return ..... 1. _____ .00
2. Enter 60% of the amount on Line 1. If your entity has corporate members, **STOP HERE** and enter this amount on Worksheet D, Line 4. ..... 2. _____ .00
3. Enter the amount from Page 1, Line 11 of the 2017 Net Profits Tax return. ..... 3. _____ .00
4. Business Income & Receipts Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 12a. ..... 4. _____ .00

EXTENSION WORKSHEET

This is an extension worksheet to be used when figuring the amount of Net Profits tax you owe. You must file an actual return by the extension due date to satisfy your filing requirements. If an extension of time has been obtained from the Internal Revenue Service for filing your corporate, partnership or individual tax returns, the corresponding returns are due on or before the due date of the federal extension(s). ***You must pay 100% of the estimated tax due by April 17, 2018.*** **Filing an extension coupon does not extend the time to pay the tax.** Interest and penalty shall be added to the amount of tax not paid by the statutory due date. You will not receive written confirmation of your extension request. **NOTE: If you have filed for an automatic federal extension but do not believe you will owe any tax, you do not need to file an extension coupon.**

1. 100% of estimated 2017 NET PROFITS tax due. ..... 1. _____ .00
2. Other payments and credits you expect to report on the NPT return ..... 2. _____ .00
3. **Tax Balance Due** (Line 1 minus Line 2). **Enter on the Extension Coupon.** If Line 2 is greater than Line 1, no extension coupon is needed. ..... 3. _____ .00

WORKSHEET NR-3 2017 NET PROFITS TAX RETURN	Computation of apportionment factors to be applied to apportionable net income of certain nonresidents of Philadelphia.

Calculation of Average Values of Real and Tangible Property Used in Business:

	COLUMN A PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1. Inventories of Raw Materials, Work in Process and Finished Goods .....1.		
2. Land and Buildings Owned (at average original cost). .....2.		
3. Machinery and Equipment Owned (at average original cost). .....3.		
4. Other Tangible Assets Owned (at average original cost). .....4.		
5. Rented Property (at 8 times the net annual rental) .....5.		
6. Total average value of Property used **WITHIN PHILADELPHIA** .....6.		XXXXXXXXXX
7. Total average value of Property used **EVERYWHERE** .....7.	XXXXXXXXXX	

Computation of Apportionment Factors:

8A. Total average value of Philadelphia property from Column A, Line 6 above.....8A.		.00
8B. Total average value of property everywhere from Column B, Line 7 above..... 8B.		.00
8C. Philadelphia property factor (Line 8A divided by Line 8B)..... 8C.	.	
9A. Philadelphia Payroll..... 9A.		.00
9B. Payroll Everywhere..... 9B.		.00
9C. Philadelphia payroll factor (Line 9A divided by Line 9B)..... 9C.	.	
10A. Philadelphia receipts before BIR Statutory Exclusion..... 10A.		.00
10B. Gross receipts everywhere..... 10B.		.00
10C. Philadelphia receipts factor (Line 10A divided by Line 10B)..... 10C.	.	
11. TOTAL FACTORS (Total of Lines 8C, 9C and 10C)..... 11.	.	
12. Philadelphia apportionment factor (Line 11 divided by applicable number of factors).....12.	.	

Enter factor here and on Page 2, Worksheet B, Line 5.

Allocation versus Apportionment of a Nonresident's Net Profits

A nonresident individual, partnership, association or other unincorporated entity conducting or carrying on any business, profession, trade, enterprise or other activity is required to pay the Net Profits Tax (NPT) on the entire net profits of the business if ***all*** activity is conducted within the City of Philadelphia. This is true despite the absence of a Philadelphia office or business location.

Where a nonresident maintains ***both*** Philadelphia and non-Philadelphia branch offices, the taxpayer ***may allocate*** net profits between or among the Philadelphia and non-Philadelphia branch locations. The taxpayer must be prepared to show the Revenue Department that each branch office or location is self-sustaining and established. This is a question of fact, depending on the particular circumstances in each case. One factor (of many) used by the Department to support a branch office is the presence of separate branch accounting books and records to support the allocation of the net profits between or among the various branch offices. In the absence of separate accounting records, the nonresident taxpayer ***must apportion*** their net profits using the three-factor apportionment formula. ***Refer to Income Tax Regulation 222 at www.phila.gov/revenue.***

<u>Philadelphia Scan Line Data</u>

2017 Net Profit Payment Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - **03**
6 – 11	Due Date - **041718**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - **1217**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

<u>Philadelphia Scan Line Data</u>

2017 Net Profit Extension Coupon

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - **03**
6 – 11	Due Date - **041718**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year – **1317**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Detach here

2017 NET PROFITS TAX
EXTENSION PAYMENT COUPON

Due Date April 17, 2018

TAXPAYER NAME and ADDRESS
Name and address
Name and address
Name and address

CITY ACCOUNT #: 1234567

(1) Estimated Tax Due 9999999 .00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3330304171800000000123456700000000000000000000000131700000000000000009

Detach here

2017 NET PROFITS TAX
PAYMENT COUPON

Due Date April 17, 2018

TAXPAYER NAME and ADDRESS
Name and address
Name and address
Name and address

CITY ACCOUNT #: 1234567

(1) Total Due from Page 1, Line 15 9999999 .00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3330304171800000000123456700000000000000000000000121700000000000000001

<u>Philadelphia Scan Line Data</u>

2017 Net Profit - 1st Estimate Payment Coupon

Field #	**Description**
1 – 3	Always “333”
4 – 5	Type Tax - **03**
6 – 11	Due Date - **041718**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - **0118**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

<u>Philadelphia Scan Line Data</u>

2017 Net Profit - 2nd Estimate Payment Coupon

Field #	**Description**
1 – 3	Always “333”
4 – 5	Type Tax - **03**
6 – 11	Due Date - **061518**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year - **0218**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Detach here

2018 NET PROFITS TAX
1st ESTIMATED PAYMENT COUPON

Due Date: April 17, 2018

TAXPAYER NAME and ADDRESS
Name and address
Name and address
Name and address

CITY ACCOUNT #: 1234567

(1) Enter 25% of amount from Worksheet C, Line 3	7777777	.00
(2) **Tax Overpaid** from NPT Page 1, Line 16	7777777	.00
(3) First estimate of 2017 NPT (Line 1 minus Line 2)	7777777	.00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3330304171800000000123456700000000000000000000000000118000000000000002

Detach here

2018 NET PROFITS TAX
2nd ESTIMATED PAYMENT COUPON

Due Date June 15, 2018

TAXPAYER NAME and ADDRESS
Name and address
Name and address
Name and address

CITY ACCOUNT #: 1234567

(1) Enter 25% of amount from Worksheet C, Line 3	7777777	.00
(2) **Tax Overpaid** from from ENP-1	7777777	.00
(3) Second estimate of 2017 NPT (Line 1 minus Line 2)	7777777	.00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3330306151800000000123456700000000000000000000000000218000000000000001

2017 Annual Reconciliation of Employer Wage Tax

Form Number 0117

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/61
Bottom Right Reg. Mark		79/61
Name & Address Line 1	40	7/9 to 46/9
Name & Address Line 2	40	7/10 to 46/10
Name & Address Line 3	40	7/11 to 46/11
Name & Address Line 4	40	7/12 to 46/12
Name & Address Line 5	40	7/13 to 46/13
City Account Number	7	62/7 to 68/7
Federal Identification Number	9	61/10 to 70/10
Termination Date	10	61/14 to 70/14
Amended Return Check Box	1	78/16 to 78/16
Line A	5	74/18 to 78/18
Line B	5	74/20 to 78/20
Line C	5	74/22 to 78/22
Line D	5	74/24 to 78/24
Line 1	9	70/26 to 78/26
Line 2	9	70/28 to 78/28
Line 3	9	70/30 to 78/30
Line 4	9	70/32 to 78/32
Line 5	9	70/34 to 78/34
Line 6	9	70/36 to 78/36
Line 7	9	70/38 to 78/38
Line 8	9	70/40 to 78/40
Line 9	9	70/42 to 78/42
Line 10	9	70/44 to 78/44
Line 11	9	70/46 to 78/46
Line 12	9	70/48 to 78/48
Line 13	9	70/50 to 78/50
Line 14	9	70/52 to 78/52
Line 15	7	72/54 to 78/54
Line 16	7	72/56 to 78/56

CITY OF PHILADELPHIA

ANNUAL RECONCILIATION OF 2017 EMPLOYER WAGE TAX

0 1 1 7

DUE DATE: FEBRUARY 28, 2018

City Account Number

9999999

Federal Identification Number

999999999

If your business terminated in 2017, enter the termination date AND file a CHANGE FORM.

mm-dd-yyyy

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS OR TO CANCEL THIS ACCOUNT.

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

A. Enter the number of Philadelphia Residents for whom wage tax was remitted for the pay period including March 12, 2017.....A. 99999

B. Enter the number of **nonresidents** (employees living outside Philadelphia city limits) for whom wage tax was remitted for the pay period including March 12, 2017.....B. 99999

C. Total number of employees **for all company locations** reported on the Employer's Federal Quarterly Tax Return for the first quarter of 2017 (for the pay period including March 12, 2017).....C. 99999

D. Number of employees working **at company locations within Philadelphia city limits**, for the pay period including March 12, 2017.....D. 99999

1. Gross Compensation per W-2 forms for all employees..... 1. 999999999
2. Non-Taxable Gross Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia)..... 2. 999999999
3. Taxable income paid to employees earning tips on which City Wage Tax was not withheld..... 3. 999999999
4. Gross Compensation per W-2 forms on which Philadelphia Wage Tax was withheld or due (Line 1 minus [Line 2 plus Line 3]).....4. 999999999
5. **Taxable Gross Compensation paid to residents of Philadelphia January 1, 2017 to June 30, 2017** 5. 999999999
6. Tax Due (Line 5 times .039004)..... 6. 999999999
7. **Taxable Gross Compensation paid to residents of Philadelphia July 1, 2017 to December 31, 2017**.....7. 999999999
8. Tax Due (Line 7 times .038907)..... 8. 999999999
9. **Taxable Gross Compensation paid to nonresidents of Philadelphia January 1, 2017 to June 30, 2017** 9. 999999999
10. Tax Due (Line 9 times .034741)..... 10. 999999999
11. **Taxable Gross Compensation paid to nonresidents of Philadelphia July 1, 2017 to December 31, 2017** 11. 999999999
12. Tax Due (Line 11 times .034654).....12. 999999999
13. **Total Tax Due** (Add Lines 6, 8, 10 and 12).....13. 999999999
14. **Tax previously paid for 2017**.....14. 999999999
15. **ADDITIONAL TAX DUE** If Line 13 is greater than Line 14, enter the amount here.....15. 9999999
16. **TAX OVERPAID** If Line 14 is greater than Line 13, enter the amount here. See instructions..... 16. 9999999

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 #_____

Philadelphia Scan Line Data

2017 Annual Wage Tax Reconciliation Coupon

Field #	Description
1 – 3	Always "333"
4 – 5	Type Tax - **01**
6 – 11	Due Date - **022818**
12 – 19	Zero filled
20 – 26	Business Tax Account Number
27 – 49	Zero filled
50 – 53	Period / Year – **see below**
54 – 67	Zero filled
68	Check digit ("mod 10" routine)

Frequency	Period/year for scan line
Weekly filers	5317
Monthly Filers	9117
Semi-monthly filers	7817
Quarterly filers	9617

Detach here

2017 ANNUAL RECONCILIATION OF WAGE TAX PAYMENT COUPON

Due Date: February 28, 2018

NAME: Quincy J. Taxpayer

CITY ACCOUNT #: 9999999

Tax Due	7777777	.00
Interest & Penalty	7777777	.00
Total Due	7777777	.00

Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

3330102281800000000999999900000000000000000000000000531700000000000000008

2017 ANNUAL RECONCILIATION OF EMPLOYER WAGE TAX

Who Must File: All employers who paid taxable compensation to residents of Philadelphia, even if earned outside of Philadelphia, and to non-residents for services performed within Philadelphia.

When To File: The Annual Reconciliation of Employer Wage Tax for the calendar year 2017 is due on or before February 28, 2017**. Failure to file and pay by this date will result in the imposition of interest, penalty, fines and legal costs.**

Where To File: Sign the Annual Reconciliation return and mail to: Philadelphia Department of Revenue, P.O. Box 1670, Philadelphia, PA 19105-1670.

Print your numbers legibly to ensure efficient processing. Photocopies of this return are not acceptable. Regulations, returns and instructions are available at **www.phila.gov/revenue**. Contact the Department by calling 215-686-6600 or send e-mail to **revenue@phila.gov**.

To file this return online, go to **www.phila.gov/revenue** and select "E-file/E-Pay". **After submitting the return you must print the resulting confirmation page for your records**. W-2 data must be submitted in accordance with the requirements specified on Page 2 of these instructions.

If the entity no longer has wage tax withholding responsibilities, use the **Change Form** to indicate the termination of wage tax liability and enter the termination date on the return in the space provided. The Change Form is available online at https://alpha.phila.gov/documents/tax-account-change-form/. If the wage tax withholding responsibilities terminated prior to 2017, mail in the Change Form but do not complete and file a 2017 Wage Tax Reconciliation return.

Line 3: Put on this line the amount of tip income reported to the employer by the tipped employees (e.g. IRS Form 4070) and any other tips allocated to the employees (by the employer) in accordance with applicable U.S. Treasury Regulations. An employer's liability for withholding the Wage Tax on employees' tip income is based on the wages under the employer's control (other than tips) and amounts turned over voluntarily to the employer by the employee to meet the withholding. Therefore if the employer is unable (due to insufficient funds) to withhold the Wage Tax on any compensation (i.e. both salary and tips), report those amounts here.

Line 13: Tax Due - If the tax due on Line 13 of the Annual Reconciliation of Wage Tax return is $1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than $1. Internet filers can pay the tax due via credit card or by e-check. A user fee is added when paying by credit card. **E-CHECK IS FREE**.

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to https://alpha.phila.gov/services/payments-assistance-taxes/paying-city-taxes/. Contact the Electronic Government Unit at 215-686-6582, 6579 or 6628 or e-mail to **egovservices@phila.gov**.

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

Line 16: Tax Overpaid - To obtain a refund of an overpayment of Philadelphia City Wage Tax, you must file a Refund Petition with the Department of Revenue. A refund can be the result of an over withholding of tax from the employees' pay by the employer or an overpayment of tax that was not withheld (a duplicate payment). If the overpayment is the result of over withholding, a letter signed by a company officer must accompany the Refund Petition stating that the tax that was over withheld has been refunded to the employee(s) by the company. If the refund is the result of a duplicate payment, supporting documentation showing the duplicate payment must accompany your refund petition.

To download a Refund Petition, go to https://alpha.phila.gov/documents/refund-petition-form/.

If you have questions about your filing requirements, application of payments or tax balances due, call Taxpayer Services at 215-686-6600.

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

See the Department of Revenue web site for current interest rate.

W-2 Submission Requirements for 2017

Transmittal Form: The Annual Wage Tax Reconciliation return is the only form that is transmitted with the W2's. No other transmittal form is required.

Submitting W2s: Employers with more than 250 W2's cannot remit on paper. Employers with less than 250 employees are strongly encouraged to remit electronic files and not use paper resources.

If you must submit W2's electronically they must be submitted via our secure FTP site. The link to the secure FTP is: https://ework.phila.gov/revenue/. The City will no longer accept CDs and other electronic media through the mail.

After you successfully upload the W2 file, you will see instructions to send contact information to a City email address. The email address is: w2.1099@phila.gov.

Online filing of the 2017 Annual Wage Tax Reconciliation return: If you file the 2017 Annual Wage Tax Reconciliation return online, you must still prepare an electronic W2 file and submit it via the City's secure FTP site.

Record Format for W2 electronic file: Only the EFW2 (formerly MMREF-1) format is acceptable. This is the same format transmitted to the Social Security Administration, as stated in SSA Publication - Magnetic Media Reporting and Electronic Filing for 2015. PDF files are not acceptable.

The **RA, RE, RW** and **RS** records must be included. It is extremely important to follow exactly all Social Security Administration rules for displaying data. The following information must be included:

RE record:
Positions 222-248 – Employer Contact Name

Positions 249-263 – Employer Contact Phone Number

Positions 264-268 – Employer Contact Phone Extension

Positions 269-278 – Employer Contact Fax Number (If applicable enter the employers fax number including area code. Otherwise fill with blanks)

Positions 279-318 – Employer Contact E-Mail/Internet

RS record: If the employer is withholding Philadelphia Wage Tax on the employee, then the following positions are required (only include **Philadelphia** data - do not include data for other jurisdictions):

* **"Tax Type Code"** – This code **must** equal **"C"** (position 308).

* **"Local Taxable Wages"** – Positions 309 to 319 **must** equal Philadelphia Taxable Wages.

* **"Local Income Tax Withheld"** – Positions 320 to 330 **must** equal Philadelphia Wage Tax Withheld.

* **"State Control Number"** – Positions 331 to 337 **must** include the **7-digit City Tax Account number**.

File name specifications: When you upload the electronic W2 file to the City's website, please make sure that the file name includes the name of your company, the 7-digit City Tax Account number, and the tax year.

Test Data: *Philadelphia does not accept test data*. If errors are found in your data file or if you have not used the required EFW2 format, you will be contacted.

For inquiries concerning filing of W2's, send an e-mail to revenue@phila.gov.

2017 Employee Earnings Tax

Form Number 0217

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/61
Bottom Right Reg. Mark		79/61
Name & Address Line 1	40	7/9 to 46/9
Name & Address Line 2	40	7/10 to 46/10
Name & Address Line 3	40	7/11 to 46/11
Name & Address Line 4	40	7/12 to 46/12
Name & Address Line 5	40	7/13 to 46/13
Social Security Number	9	62/5 to 70/5
Termination Date	10	65/13 to 74/13
Amended Return Check Box	1	80/15 to 80/15
Line 1	7	69/18 to 75/18
Line 2	7	69/19 to 75/19
Line 3	7	69/21 to 75/21
Line 4	7	69/23 to 75/23
Line 5	7	69/25 to 75/25
Line 6	7	69/26 to 75/26
Line 7	7	69/28 to 75/28
Line 8	7	69/30 to 75/30
Line 9	7	69/31 to 75/31
Line 10	7	69/33 to 75/33
Line 11	7	69/35 to 75/35
Line 12	7	69/36 to 75/36
Line 13	7	69/38 to 75/38
Line 14	7	69/40 to 75/40
Line 15	7	69/41 to 75/41
Line 16	7	69/43 to 75/43
Line 17	7	69/46 to 75/46
Line 18	7	69/47 to 75/47
Line 19	7	69/49 to 75/49
Line 20	7	69/51 to 75/51
Line 21 A	7	69/53 to 75/53
Line 21 B	7	69/54 to 75/54

CITY OF PHILADELPHIA
ANNUAL RECONCILIATION OF 2017 EMPLOYEE EARNINGS TAX
DUE DATE APRIL 17, 2018

0 2 1 7

SOCIAL SECURITY NUMBER
999999999

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

DO NOT FILE THIS RETURN if tax was 100% withheld on all compensation by your employer. If tax was over withheld by your employer, file the Employee Wage Tax Refund Petition available at www.phila.gov/revenue in the forms or documents section.

Cancel this account by entering the termination date AND file a CHANGE FORM.

mm-dd-yyyy

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS.

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

IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCOME-BASED TAXATION AND CANNOT USE LINES 5, 8, 11, OR 14.

1.	Gross Compensation received in 2017. Enclose 2017 W-2 form(s).	9999999
2.	Non-taxable gross compensation from Page 2, Line 5.	9999999
3.	Gross taxable compensation (Line 1 minus Line 2)	9999999
4.	**Taxable Gross Compensation received by a resident of Philadelphia January 1, 2017 to June 30, 2017**	9999999
5.	**Taxable Gross Compensation, eligible for Income-based Rate, received by a resident of Philadelphia January 1, 2017 to June 30, 2017**	9999999
6.	Tax Due (Line 4 times .039004 **OR** Line 5 times .034004 if claiming Income-based rate.)	9999999
7.	**Taxable Gross Compensation received by a resident of Philadelphia July 1, 2017 to December 31, 2017**	9999999
8.	**Taxable Gross Compensation, eligible for Income-based Rate, received by a resident of Philadelphia July 1, 2017 to December 31, 2017**	9999999
9.	Tax Due (Line 7 times .038907 **OR** Line 8 times .033907 if claiming Income-based rate)	9999999
10.	**Taxable Gross Compensation received by a nonresident of Philadelphia January 1, 2017 to June 30, 2017**	9999999
11.	**Taxable Gross Compensation, eligible for Income-based Rate, received by a nonresident of Philadelphia January 1, 2017 to June 30, 2017**	9999999
12.	Tax Due (Line 10 times .034741 **OR** Line 11 times .029741 if claiming Income-based rate)	9999999
13.	**Taxable Gross Compensation received by a nonresident of Philadelphia July 1, 2017 to December 31, 2017**	9999999
14.	**Taxable Gross Compensation, eligible for Income-based Rate, received by a nonresident of Philadelphia July 1, 2017 to December 31, 2017**	9999999
15.	Tax Due (Line 13 times .034654 **OR** Line 14 times .029654 if claiming Income-based rate)	9999999
16.	Total amount of Tax Due (Add Lines 6, 9, 12 and 15).	9999999
17.	Philadelphia Wage Tax withheld by employer or credit for taxes paid to local jurisdictions outside of PA. Attach W-2. See Instructions **If Line 17 is greater than Line 16 file an Employee Wage Tax Petition for this amount.**	9999999
18.	Tax balance due. (Line 16 minus Line 17. Cannot be less than zero.)	9999999
19.	Tax that ***you***, not your employer, previously paid for 2017. (Not included on W-2 forms).	9999999
20.	**TAX DUE** If Line 18 is greater than Line 19, enter here and in the Tax Due box of the Payment Coupon	9999999
21a.	If Line 18 is less than Line 19, enter amount to be ***REFUNDED.*** **Do not file a separate Refund Petition**. Enclose W-2 forms	9999999
21b.	Amount of overpayment to be ***APPLIED*** to the 2018 Earnings Tax Return	9999999

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 #_____

0217 NACTP 9-5-2017

NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT

Residents and non-residents of Philadelphia must complete this report to calculate deductible employee business expenses. Certain non-residents must complete this report to calculate non-taxable compensation. If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

EMPLOYER	EMPLOYEE SOCIAL SECURITY NUMBER
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE DATES: From To
	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)

Read Instruction Sheets A and B before completing this report.	**Column A 1/1/2017 to 6/30/2017**	**Column B 7/1/2017 to 12/31/2017**
1. **GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2**	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 1. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)	.00	.00
2. Computation of taxable compensation and/or allowable expenses A. Number of Days/Hours (Include overtime from Line 2C)	Days/Hours	Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)	Days/Hours	Days/Hours
C. Number of actual Workdays/Hours (Base_____Overtime_____) (Line 2A minus Line 2B)	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C	Days/Hours	Days/Hours
E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C)	%	%
F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E)	.00	.00
G. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 21	.00	.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i))	.00	.00
H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii))	.00	.00
3. **GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2**	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 3. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)	.00	.00
4. Computation of taxable compensation and/or allowable expenses A. Total Sales	.00	.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))	.00	.00
C. Percentage of sales outside of Philadelphia. (Divide Line 4B by Line 4A.)	%	%
D. Commissions earned outside of Philadelphia. (Multiply Line 3B by 4C.)	.00	.00
E. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 21	.00	.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i))	.00	.00
F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii))	.00	.00
5. **TOTAL NON-TAXABLE GROSS COMPENSATION** (Add Lines 2H and Line 4F from Columns A and B.) Enter here and on Line 2 of the return.	.00	
6. **TAXABLE GROSS COMPENSATION** (Line 1B minus Line 2H PLUS Line 3B minus Line 4F) Residents enter Column A on Page 1, Line 4 or 5; Non-residents enter Column A on Page 1, Line 10 or 11. Residents enter Column B on Page 1, Line 7 or 8; Non-residents enter Column B on Page 1, Line 13 or 14.	.00	.00

ANNUAL RECONCILIATION OF EMPLOYEE EARNINGS TAX INSTRUCTIONS

Residents of Philadelphia who received compensation and wage tax **was not** deducted on gross compensation and Nonresidents who have received compensation for services performed in Philadelphia and wage tax **was not** deducted on that compensation must file this return. **Gross compensation** includes wages, commissions, tips, bonuses, severence pay, sick and/or vacation pay, non-cash compensation, and military reserve pay excluding active duty. **Employee Pension plan contributions (such as 401k contributions) are subject to wage tax and are not deductible from gross compensation.**

Eligibility for Reduced Rate and PA 40 Schedule SP – To receive a decreased Resident or Nonresident Rate, you must file Schedule SP with the state and be approved. Generally, to be eligible under Schedule SP, you must meet the following income requirements based on your marital and federal filing status, number of dependents and income. Include SP Schedule with filing.

SCHEDULE SP ELIGIBILITY INCOME TABLE

Number of Dependent Children	Unmarried, Separated and Deceased	Married (Even if filing separately)
0	$8,750	$15,250
1	$18,250	$24,750
2	$27,750	$34,250
3	$37,250	$43,750
4	$46,750	$53,250
5	$56,250	$62,750
6	$65,750	$72,250
7	$75,250	$81,750
8	$84,750	$91,250
9	$94,250	$100,750

The Annual Reconciliation of Employee Earnings Tax for 2017 is due on or before **April 17, 2018**. **Failure to file and pay by this date will result in the imposition of interest and penalty**. Sign the return, enclose W-2 forms, PA Schedule SP (if applicable) and mail to: Philadelphia Department of Revenue, P.O. Box 1648, Philadelphia, PA 19105-1648.

If the tax due on Line 20 of the return is $1 or more, make a check payable to "City of Philadelphia". Include the last 4 digits of your Social Security Number on your check or money order. If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of $20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to https://alpha.phila.gov/services/payments-assistance-taxes/paying-city-taxes/. Contact the Electronic Government Unit at 215-686-6582, 6479 or 6628 or e-mail to egovservices@phila.gov.

If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition. To download a Refund Petition, go to www.phila.gov/revenue in the forms & documents section.

IF LINE 17 OF THE RETURN IS GREATER THAN LINE 16 (100% EMPLOYER WITHHELD), DO NOT FILE THIS RETURN. COMPLETE A CHANGE FORM TO CANCEL YOUR ACCOUNT.

Do not staple the tax return. Do not submit photocopies of this return. Complete and submit a Change Form to report a mailing address change or to cancel your account.

If you have questions about this return call 215-686-6600 or send an e-mail to revenue@phila.gov. Additional tax returns, instructions, refund petitions and the Change Form can be downloaded at www.phila.gov/revenue and require Adobe Acrobat Reader.

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

See the Department of Revenue web site for current interest rate.

NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT INSTRUCTIONS

If Wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

Allocated Compensation: A **nonresident of Philadelphia** receiving compensation for services performed both in and out of Philadelphia may allocate that compensation by completing Page 2 of the Annual Reconciliation of Earnings Tax Return.

You must enclose copies of your W-2 forms containing Federal, Medicare, State and Local Wages. If you worked a partial year in Philadelphia, fill in the beginning and ending dates. Page 2, Line 2A should only reflect the number of days/hours employed.

Line 2B - Non-workdays/Hours: During a period of sickness or disability, if you receive your regular salary, the salary is considered to be taxable compensation. If you receive worker's compensation or a plan in lieu of worker's compensation where the amount received is less than your regular salary, the compensation **is not** subject to Philadelphia Wage Tax. **Non-workdays include Saturday, Sunday, vacation, holidays, leave, sick days, and any day you do not actually work. Include 104 days for Saturday and Sunday if you work a 5 day week.**

Line 2C: If computing overtime, fill in hours **and** include overtime hours in Line 2A.

Line 2G/4E - Expenses: Entries on Lines 2G and 4E must be supported by Federal Form 2106. If unreimbursed employee expenses are claimed on Federal Schedule A, you must also include Schedule A. Photocopies are acceptable. Expenses are deductible if the total expenses are reduced by any amounts reimbursed by your employer and they are ordinary, necessary and reasonable.

Examples of expenses which are not deductible are: transportation to and from work, certain educational expenses, dues, subscriptions, and pension plan contributions. You must be a **Statutory Employee** as indicated on your W-2 form to claim Federal Schedule C expenses. Otherwise, you must obtain a Philadelphia Business Tax Account Number and file Business Income & Receipts/Net Profits Tax returns. If you are not a Statutory Employee and you want to claim Federal Schedule C expenses, do not file the Earnings Tax Reconciliation return. To obtain a Business Tax Account Number application, refer to the contact information on Instruction Sheet A.

Line 5 - Total Non-taxable Gross Compensation: Enter the total of Line 5 on Page 1, Line 2.

Line 6 - Taxable Gross Compensation: Residents enter Column A on Page 1, Line 4 or Line 5 if eligible for Income-based rate; Column B on Page 1, Line 7 or Line 8 if eligible for Income-based rate. Nonresidents enter Column A on Page 1, Line 10 or Line 11 if eligible for Income-based rate; Column B on Page 1, Line 13 or Line 14 if eligible for Income-based rate.

Wage Taxes Paid or Payable to Other Jurisdictions Within Pennsylvania

Residents of Philadelphia are required to pay Philadelphia Wage Tax on all salaries, wages and compensation regardless of where that compensation was earned. Philadelphia residents employed in other localities in Pennsylvania should instruct their employers **not** to withhold other local income taxes from their compensation.

Nonresidents of Philadelphia residing in Pennsylvania and employed within the City of Philadelphia must pay the Philadelphia Wage tax on all compensation earned in Philadelphia. Nonresident compensation not subject to Philadelphia Wage Tax (due to services rendered outside of Philadelphia) may be subject to taxation in the employee's home jurisdiction.

Wage Taxes Paid or Payable to Other Jurisdictions Outside Of Pennsylvania

Residents of Philadelphia whose wages are subject to taxes of local jurisdictions outside of Pennsylvania, can take a credit against the Earnings Tax due on line 17 of page 1 of the Earnings Tax return. Include a copy of the W-2 showing the tax paid to the other jurisdiction.

Reciprocal Agreements (Employment in/or Residents of States other than Pennsylvania)

The City of Philadelphia is not a party to any reciprocal tax agreements with any other state or political subdivision thereof. Nonresidents of Pennsylvania cannot claim a tax credit against Philadelphia Wage Tax for income taxes paid to any other state or political subdivision. Residents of Philadelphia employed outside of Pennsylvania may be required to file and pay a local income tax in that jurisdiction in addition to Philadelphia Wage Tax.

<u>Philadelphia Scan Line Data</u>

2017 Earnings Tax Reconciliation Coupon

Field #	**Description**
1 – 3	Always “333”
4 – 5	02
6 – 11	Due Date - **041718**
12 – 19	Zero filled
20 – 28	Social Security Number
29 – 49	Zero filled
50 – 53	Period / Year - **0517**
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

Detach here

2017 Annual Reconciliation of Employee Earnings Tax Payment Coupon

Due Date: April 17, 2018

NAME: Chip Kelly

SOCIAL SECURITY #: 999999999

Tax Due	7777777	.00
Interest & Penalty	7777777	.00
Total Due	7777777	.00

Make check payable to: "City of Philadelphia"
Include the last 4 digits of your Social Security Number on your check or money order.

3330204171800000000999999999000000000000000000000000051700000000000000007

2017 School Income Tax

Form Number 2917

Field	# of chars.	X/Y Start Position
Top Left Reg. Mark		6/4
Top Right Reg. Mark		79/4
Bottom Left Reg. Mark		6/60
Bottom Right Reg. Mark		79/60
Name & Address Line 1	40	7/8 to 46/8
Name & Address Line 2	40	7/9 to 46/9
Name & Address Line 3	40	7/10 to 46/10
Name & Address Line 4	40	7/11 to 46/11
Name & Address Line 5	40	7/12 to 46/12
Social Security Number	9	60/8 to 68/8
Spouse's SS#	9	60/11 to 68/11
Amended Return Check Box	1	79/13 to 79/13
Partial Resident Date 1	10	56/15 to 65/15
Partial Resident Date 2	10	70/15 to 79/15
Termination Date	10	70/16 to 79/16
Line 1	7	70/18 to 76/18
Line 2	7	70/20 to 76/20
Line 3	7	70/22 to 76/22
Line 4	7	70/24 to 76/24
Line 5	7	70/26 to 76/26
Line 6	7	70/28 to 76/28
Line 7	7	70/30 to 76/30
Line 8	7	70/32 to 76/32
Line 9	7	70/34 to 76/34
Line 10	7	70/36 to 76/36
Line 11	7	70/38 to 76/38
Line 12	7	70/40 to 76/40
Line 13	7	70/42 to 76/42
Line 14	7	70/44 to 76/44
Line 15 A	7	70/47 to 76/47
Line 15 B	7	70/49 to 76/49

CITY OF PHILADELPHIA

2017 SCHOOL INCOME TAX

2 9 1 7

DUE DATE: APRIL 17, 2018

Your Social Security Number

999999999

Spouse's Social Security Number

999999999

Name and address.....Line 1
Name and address.....Line 2
Name and address.....Line 3
Name and address.....Line 4
Name and address.....Line 5

DO NOT REPORT NEGATIVE NUMBERS ON THIS RETURN

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

YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF

If you were a partial year resident in 2017, see instructions and enter dates of residency: mm-dd-yyyy **to** mm-dd-yyyy

If you no longer have income subject to School Income Tax enter the termination date AND file a CHANGE FORM. mm-dd-yyyy

1. Net Taxable Dividends (School Income Tax Regulation 203(a))	1.	9999999
2. Taxable Interest (Reg. 203(b))	2.	9999999
3. "Subchapter S" Corporation Income Distribution (Regs. 202 and 203)	3.	9999999
4. Limited Partnership Income (Reg. 203(i)). If loss, enter "0" (zero)	4.	9999999
5. Taxable Income received by a Beneficiary of an Estate or Trust (Reg. 205)	5.	9999999
6. Net Short Term Capital Gains **(held 6 months or less)** If loss, enter "0" (zero)	6.	9999999
7. Net Rental Income (Reg. 203(c)). If loss, enter "0" (zero)	7.	9999999
8. Other Taxable Income (Reg. 203(e, f, g and h))	8.	9999999
9. Total Taxable Income (Add lines 1 through 8)	9.	9999999
10. Deductible Expenses **(cannot exceed Line 9)** (Reg. 204(a))	10.	9999999
11. Net Taxable Income (Subtract line 10 from line 9)	11.	9999999
12. Gross Tax Due (Multiply line 11 by .038907)	12.	9999999
13. Credit from overpayment of prior year or tax previously paid by extension	13.	9999999
14. **TAX DUE** If Line 12 is greater than Line 13, enter the difference here and on the **PAYMENT COUPON**	14.	9999999

OVERPAYMENT OPTIONS If Line 12 is less than Line 13, enter the amount to be:

15A. Refunded. **Do not file a separate Refund Petition.**	15A.	9999999
15B. Applied to the 2018 School Income Tax	15B.	9999999

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 #_____

Spouse's Signature_____ Date_____ Phone #_____

Preparer Signature_____ Date_____ Phone #_____

Sign the return and mail to: Philadelphia Department of Revenue, P.O. Box 389, Philadelphia, PA 19105-0389

CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

2017 School Income Tax

S Corporation Shareholder
Worksheet to Calculate Regulatory Exclusion

(To be used by S Corporation Shareholders who reported their pro rata share of income from an S Corporation for Tax Years 2007 through 2013.)

Taxpayer Name

Social Security Number

S Corporation Name

Employer ID Number

Calculation of Regulatory Exclusion for 2017 Net Taxable Distributions

Line 1. Distributions from AAA (from 2017 Federal 1120S Schedule K-1 - Line 16D)

Line 2. Pro rata S Corporation Income from 2017 Federal 1120S (If a loss enter zero).

Line 3. Difference (Line 1- Line 2)

**** If Excess Distributions (Line 3 greater than 0) go to Line 4 to calculate the exclusion that can be taken.***

*****If Line 3 is less than or equal to 0 (i.e. negative number), report the distributions from Line 1 on Line 3 of the 2017 School Income Tax return and do not complete the rest of this Worksheet.***

Line 4. Exclusion Base Available (Total from Part B, Line 7 of the 2016 Worksheet)

Line 5. 2017 Exclusion Allowed (Lower of Line 3 or Line 4)

Line 6. Net Taxable Distributions (Line 1 - Line 5)

*****Report the Net Taxable Distributions from Line 6 on the 2017 School Income Tax return Line 3.**

Line 7. Remaining Exclusion Base for 2018 SIT (Line 4 - Line 5)

Under the penalties of perjury, as set forth in 18 PA C.C. §§ 4902-4903 as amended, I swear that I have reviewed this worksheet and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature :_____Date:_____Phone No. _____

Spouse's Signature :_____Date:_____Phone No. _____

Preparer Signature :_____Date:_____Phone No. _____

<u>Philadelphia Scan Line Data</u>

2017 School Income Tax Payment and Extension Coupons

Field #	Description
1 – 3	Always “333”
4 – 5	Type Tax - **29**
6 – 11	Due Date - **041718**
12 – 18	Zero filled
19 – 27	Social Security Number
28 – 48	Zero filled
49 - 52	Period / Year - **1217**
53 – 67	Zero filled
68	Check digit (“mod 10” routine)

SCHOOL INCOME TAX EXTENSION WORKSHEET

An automatic extension of time for filing the 2017 School Income Tax will be granted for 60 days (i.e., June 20, 2018) by filing an extension payment coupon and paying 100% of the estimated tax due. If an extension of time to file has been obtained from the Internal Revenue Service for filing your individual tax return, the corresponding School Income Tax return is due on or before the due date of the federal extension. You will not receive a written confirmation of your extension request. Filing the extension payment coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date.

1. Total Tax (100% of estimated tax due)..... 7777777 .00

2. Other payments and/or credits you expect to report on Line 13..... 7777777 .00

3. Tax balance due (Line 1 minus Line 2)
   Enter here and on the extension payment coupon..... 7777777 .00

If Line 2 is greater than Line 1, do not file the extension coupon.

2017 SCHOOL INCOME TAX PAYMENT COUPON

Due Date: April 17, 2018

NAME: FRODO BAGGINS

SOCIAL SECURITY #: 999999999

Tax Due	7777777	.00
Interest & Penalty	7777777	.00
Total Due	7777777	.00

Make check payable to: "City of Philadelphia"
Include the last 4 digits of your Social Security Number on your check or money order.

3332904171800000009999999990000000000000000000001217000000000000002

2017 SCHOOL INCOME TAX EXTENSION PAYMENT COUPON

Due Date: April 17, 2018

NAME: THORIN OAKENSHIELD

SOCIAL SECURITY #: 999999999

Extension Payment
(From Line 3 of the worksheet.) 7777777 .00

Make check payable to: "City of Philadelphia"
Include the last 4 digits of your Social Security Number on your check or money order.

3332904171800000009999999990000000000000000000001217000000000000002

2017 School Income Tax Return General Filing Information

The School District of Philadelphia imposes a tax on different classes of net income. Examples of taxable income are dividends, certain interest, certain rents, and royalties. All residents of Philadelphia who receive these types of income must pay the tax.

Who should file - Only Philadelphia residents with taxable income. Review the instructions on Page 2 for a list of taxable income.
Interest on bank savings accounts, checking accounts and certificates of deposit issued by banks is not taxable.

If you were a resident of Philadelphia for only a portion of 2017, indicate your period of residency in the space provided on the return. Certain taxable income should be pro-rated based on your period of residency. Fox example, if you owned a stock for the entire year and received a dividend of $1,000, but moved to Philadelphia on July 1, 2017, only $500 of the dividend would be taxable. If this was your only taxable dividend, you would enter $500 on Line 1 of the tax return.

If income was realized on a specific date, your residency on that date will determine its taxability. In the above example, if you had a short-term capital gain (held six months or less) that was realized on June 1, 2017, none of that gain is taxable since you were not a Philadelphia resident on that date. For further information, contact the Technical Staff at revenuetaxadvisors@phila.gov.

Filing status - A husband and wife may file a combined return. However, losses from one spouse cannot be offset against gains from the other spouse.

Social Security Numbers - This return contains provisions for Social Security numbers. If these spaces are blank, complete them. Disclosure of Social Security numbers is required pursuant to the provisions of Title 19 of the Philadelphia Code and regulations promulgated thereto. Social Security numbers are used to identify taxpayers and to ensure compliance of all City tax laws. Social Security numbers are treated as confidential, except in the course of Department of Revenue official business.

Change Form - If the preprinted information listed on the return is incorrect, use a Change Form to make the necessary corrections. For example, if your spouse is deceased but the preprinted information pertains to your spouse, use a Change Form to indicate your name and Social Security number.

When to file - This return is due on or before April 17, 2018. **Failure to file and pay by this date will result in the imposition of interest and penalty**.

Where to file - Sign the return and mail to: Philadelphia Department of Revenue, P.O. Box 389, Philadelphia, PA 19105-0389

Internet Filing - To file this return online, go to https://ework.phila.gov.revenue/. **After submitting the return you must print the resulting confirmation page for your records**.

Payment of tax - If the tax due on Line 14 of the School Income Tax return is $1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than $1. Internet filers can pay the tax due via debit card, credit card or e-check. A user fee of 2.45% is added when paying by when paying by credit card and $5.95 when paying by debit card. Paying by E-Check is **FREE**.

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 7522 Castor avenue 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 **https://alpha.phila.gov/services/payments-assistance-taxes-paying-city-taxes/**. Contact the Electronic Government Unit at 215-686-6582, 6579 or 6628 or e-mail to egovservices@phila.gov.

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

Termination of School Income Tax filing responsibility - If you no longer have income subject to School Income Tax, use a Change Form to indicate the termination of School Income Tax filing responsibility. If the School Income Tax filing responsibility terminated prior to 2017, mail a Change Form indicating the date of termination but do not complete and mail the 2017 School Income Tax return.

Contact information: Send e-mail to **revenue@phila.gov** or call **215-686-6600**. Additional returns and the Change Form can be downloaded from **www.phila.gov/revenue** in the forms & documents section and require Adobe Acrobat Reader.

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

See the Department of Revenue web site for current interest rate.

INSTRUCTIONS FOR PREPARING THE SCHOOL INCOME TAX RETURN

Read these instructions carefully to determine if you have income subject to the tax. Income from Federal Schedule "C" business income and W-2 income should not be reported on the School Income Tax return.

Beginning with tax year 2016, proceeds from the Pennsylvania Lottery are now taxable.

Any net losses on Lines 1 through 8 of the return should be entered as "0". Losses may not be used to offset other types of income.

Print your numbers legibly and boldly within the spaces provided to ensure efficient and accurate processing of your return. Photocopies of this return are not acceptable.

Line 1. All dividends are taxable unless they are a return of capital on a life insurance policy, from common stock of a National Bank, or from United States government obligations. **All other dividends are taxable regardless of the source. You cannot reduce this income by reinvested dividends.**

Line 2. Interest income on the Federal or State tax return may be included. Examples of taxable interest include, but are not limited to: interest income from securities, mortgages, private loans, insurance policies, bank notes, repurchase agreements, Fannie and Ginnie Mae obligations, and other sources.

The following are examples of <u>non-taxable</u> interest income:

A. Direct obligations of the Federal Government
B. Bonds or debt obligations of Pennsylvania or its political subdivisions
C. Interest on savings, checking, escrow and money market savings accounts that are deposited in:
   1. Private Banks
   2. Building and Loan Associations
   3. Savings and Loan Associations
   4. Credit Unions
   5. Savings Banks
   6. Bank and Trust Company or Trust Companies

Line 3. The distribution of income from a "Subchapter S" Corporation. For more information see Worksheet "S" www.phila.gov/revenue

Line 4. The pro rata share of any limited partnership income not otherwise subject to Philadelphia Net Profits Tax is taxable. If this is a net loss, enter "0".

Line 5. Income from estates and trusts is taxable only if it is received by or credited to the beneficiary and is the type of income that would normally be subject to this tax. **For example, if the income from a trust consists of interest and dividends, the amount taxable would be determined as in Lines 1 and 2 above.**

Line 6. Net gains and losses are taxable from the sale of tangible and intangible personal property and real property held for six months or less. **Note: This holding period differs from the 12 months or less period used by the Federal Government to identify short term capital gains.** If this is a net gain, enter the gain on Line 6. If this is a net loss, enter "0".

Line 7. Net rental income received from the ownership of real or personal property is taxable unless the income is subject to Philadelphia Business Income & Receipts and/or Net Profits taxes. If this is a net loss, enter "0". For School Income Tax purposes, report the net rental activity from a property which meets all of the following three criteria:

1. It is the principal residence of the owner;
2. It is totally residential;
3. It consists of 3 rental units or less.

If the activity does not meet these criteria, you must file Business Income & Receipt and/or Net Profits taxes.

Owners of properties with 4 or more rental units must file the Business Income & Receipts and/or Net Profits tax returns. Rental units do not include the unit occupied by the owner. (See BIRT Regulations Section 101 D. 8.).

Line 8. Report the following income: 1) royalty or copyright, 2) an award of punitive damages, 3) the monetary value of any prize or award, 4) income from any annuity under a policy of insurance unless payable from a contract of employment as a part of retirement or pension plan, and 5) net proceeds from gambling (except Pennsylvania Lottery). If this is a net loss, enter "0".

Line 9. Add Lines 1 through 8.

Line 10. You may include all reasonable expenses directly incurred in the production of taxable income if they were paid solely for the production of that income. Examples of allowable expenses are: 1) safe deposit box rentals, 2) margin account interest, and 3) any fee paid in 2017 for the preparation of the School Income Tax return.

Line 11. Subtract Line 10 from Line 9.

Line 12. Gross Tax Due. Multiply Line 11 by 3.8907%.

Line 13. Enter here any credits from prior years and/or tax previously paid.

Line 14. TAX DUE. If Line 12 is greater than Line 13, enter the tax due on Line 14 and in the "Tax Due" box of the payment coupon.

Line 15A. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be ***REFUNDED***.

OR

Line 15B. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be ***APPLIED*** to the 2018 School Income Tax.

CITY OF PHILADELPHIA DEPARTMENT OF REVENUE

CHANGE FORM

USE TO UPDATE ACCOUNT INFORMATION OR TO CANCEL A TAX LIABILITY

MAIL THE COMPLETED CHANGE FORM TO:
CITY OF PHILADELPHIA, DEPARTMENT OF REVENUE, P.O. BOX 1410, PHILADELPHIA, PA, 19105-1410
OR FAX TO: 215-686-6635

PHONE: 215-686-6600 **E-MAIL:** revenue@phila.gov **INTERNET:** www.phila.gov/revenue

Businesses complete *Sections 1* and *2* to add a tax, request payment coupons or to close a business account. *For a change of entity you must cancel your account and apply for a new Tax Account Number and Commercial Activity License*. Contact the department to obtain an application or to register on-line visit our web site. For property subject to Use and Occupancy Tax complete *Section 3.* Individuals complete *Section 4* for School Income Tax or *Section 5* for Employee Earnings Tax. ***Section 6* must be completed for all requests including the signature of the preparer of this form**.

***Section 1* - Business Tax Registration Information.**

Currently Registered Business Name and Address

City Account Number

Employer Identification Number –

Social Security Number – –

Spouse's Social Security Number – –

Corrected Business Name and Address

City Account Number

Employer Identification Number –

Social Security Number – –

Spouse's Social Security Number – –

***Section 2* - Add a tax, request payment coupons or to cancel an account.**

If your business has closed, enter the last day of business: – –

To add a new tax type, enter the start date: – –

If your business never materialized, check here: ☐

	ADD	CANCEL	COUPONS
AMUSEMENT TAX	○	○	○
BUSINESS INCOME & RECEIPTS TAX	○	○	○
HOTEL TAX	○	○	○
NET PROFITS TAX	○	○	○
OUTDOOR ADVERTISING TAX	○	○	○
PARKING TAX	○	○	○
USE & OCCUPANCY TAX	○	○	
VALET PARKING TAX	○	○	○
VEHICLE RENTAL TAX	○	○	○
WAGE TAX	○	○	○

***Section 3* - For property subject to Use and Occupancy Tax.**

Property Address

Use and Occupancy Tax Mailing Address (If different from Property Address)

Business U&O Tax Account Number –

Property Account Number

Cancellation Date – –

Date of Purchase – –

Check Reason for Cancellation:

☐ Sold ☐ Residential
☐ Vacant ☐ Other (Explain in Section 6)

Name of New Property Owner

Section 4 SCHOOL INCOME TAX

If the preprinted information listed on your tax return is incorrect, use this form to make the necessary corrections. For example, if your spouse is deceased and you filed jointly with your spouse, use the Change Form to indicate your name and Social Security number.

Currently Registered Taxpayer Name and Address

Social Security Number

Spouse's Social Security Number

Corrected Taxpayer Name and Address

Corrected Social Security Number

Corrected Spouse's Social Security Number

Reason for Cancellation

- ☐ Moved out of Philadelphia
- ☐ Deceased. Enter date of death_____
- ☐ Spouse Filing Separately
- ☐ No taxable Income

Cancellation Date

Section 5 EMPLOYEE EARNINGS TAX

Currently Registered Taxpayer Name and Address

Social Security Number

Corrected Taxpayer Name and Address

Corrected Social Security Number

Reason for Cancellation

- Moved out of Philadelphia ☐
- Deceased ☐
- Employer now withholding tax ☐
- No longer employed ☐

Cancellation Date

Section 6 *State the reason for submitting this change form:*

Contact information must be completed for all change requests.

Form Completed By (print name):

Date

Signature:

Telephone #

E-mail Address

Fax #

Scan Line Check Digit Calculation Method and Example

The coupon has a check digit (position 68) for the entire scanline. The check digit has to be calculated for the remaining scanline of length 67.

1. Each digit of the 67 digits is multiplied by the following weights, which are assigned to the digits of the field from left to right: 2,1,2,1,2,1 etc.

2. Subtract the sum of the digits from the next highest number equally divisible by 10. The remainder is the check digit.

Example:

All Fields: 3330104089800000000456206200000000000000000000000149800000000000007

Multiplier: 2121212121212121212121212121212121212121212121212121212121212121212121

Result:

63602080(16)9(16)0000000049(10)640(12)200000000000000000000000189(16)00000000000000

Sum of Digits = 93

93 mod 10 = 3 (93 divided by 10 = 9, remainder 3)

10 – 3 = 7 (Scanline in position 68)