

2017 BIRT and NPT Returns  
**WORKSHEET N**

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



City Account Number

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

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

**For Business Income & Receipts Tax Long Form Filers**

**COMPUTATION OF TAX ON NET INCOME**

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

**COMPUTATION OF TAX ON GROSS RECEIPTS**

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

**For Business Income & Receipt Tax - EZ Filers**

**COMPUTATION OF TAX ON NET INCOME**

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

**COMPUTATION OF TAX ON GROSS RECEIPTS**

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

**For Business Income & Receipts Tax Schedule H-J Filers**

**COMPUTATION OF TAX ON NET INCOME**

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

**COMPUTATION OF TAX ON GROSS RECEIPTS**

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

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