



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2017 BUSINESS INCOME & RECEIPTS TAX
 For business conducted 100% in Philadelphia
DUE DATE: APRIL 17, 2018



2017 BIRT-EZ

Taxpayer Name and Address

If this is a change of address, check this box:

City Account Number

EIN

SSN

Taxpayer E-mail Address

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

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YOU MUST COMPLETE WORKSHEET "S-EZ"

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

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.	<input style="width: 150px; height: 25px;" type="text"/>	.00
2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11). If there is no tax due, enter "0".....	2.	<input style="width: 150px; height: 25px;" type="text"/>	.00
3. Tax Due for the 2017 Business Income & Receipts Tax (Line 1 plus Line 2).....	3.	<input style="width: 150px; height: 25px;" type="text"/>	.00
4. MANDATORY 2018 BIRT Estimated Payment (See Instructions)	4.	<input style="width: 150px; height: 25px;" type="text"/>	.00
5. Total Due by 4/17/2018 (Line 3 plus Line 4).....	5.	<input style="width: 150px; height: 25px;" type="text"/>	.00

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.	<input style="width: 150px; height: 25px;" type="text"/>	.00
6b. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....	6b.	<input style="width: 150px; height: 25px;" type="text"/>	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	<input style="width: 150px; height: 25px;" type="text"/>	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	<input style="width: 150px; height: 25px;" type="text"/>	.00
8. Interest and Penalty Refer to web site for current percentage.....	8.	<input style="width: 150px; height: 25px;" type="text"/>	.00
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8). Use payment coupon. Make check payable to: "City of Philadelphia"	9.	<input style="width: 150px; height: 25px;" type="text"/>	.00

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.	<input style="width: 150px; height: 25px;" type="text"/>	.00
10b. Applied to the 2017 Net Profits Tax Return.....	10b.	<input style="width: 150px; height: 25px;" type="text"/>	.00
10c. Applied to the 2018 Business Income & Receipts Tax.....	10c.	<input style="width: 150px; height: 25px;" type="text"/>	.00

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**



City Account Number

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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. | <input type="checkbox"/> | <input style="width: 100%;" type="text"/> | .00 |
| OR | | | | |
| 2. METHOD I. Net Income (or loss) in accordance with Accounting System..... | 2. | <input type="checkbox"/> | <input style="width: 100%;" type="text"/> | .00 |
| 3. Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below | 3. | | <input style="width: 100%;" type="text"/> | .00 |
| 4. Loss Carry Forward, if any..... | 4. | | <input style="width: 100%;" type="text"/> | .00 |
| 5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4)..... | 5. | <input type="checkbox"/> | <input style="width: 100%;" type="text"/> | .00 |
| 6. TAX DUE (Line 5 X .0635). If Line 5 is a loss, enter zero here and on Page 1, Line 1. | 6. | | <input style="width: 100%;" type="text"/> | .00 |

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. | | <input style="width: 100%;" type="text"/> | .00 |
| 7b. Services..... | 7b. | | <input style="width: 100%;" type="text"/> | .00 |
| 7c. Rentals of real property..... | 7c. | | <input style="width: 100%;" type="text"/> | .00 |
| 7d. Royalties..... | 7d. | | <input style="width: 100%;" type="text"/> | .00 |
| 7e. Gains on sales of capital business assets..... | 7e. | | <input style="width: 100%;" type="text"/> | .00 |
| 7f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.)..... | 7f. | | <input style="width: 100%;" type="text"/> | .00 |
| 7g. Dividends. (Not applicable to individuals.)..... | 7g. | | <input style="width: 100%;" type="text"/> | .00 |
| 7h. Interest. (Not applicable to individuals.)..... | 7h. | | <input style="width: 100%;" type="text"/> | .00 |
| 7i. Other. (Describe) _____ | 7i. | | <input style="width: 100%;" type="text"/> | .00 |
| 8. TAXABLE GROSS RECEIPTS before Statutory Exclusion. (Add Lines 7a through 7i.).... | 8. | | <input style="width: 100%;" type="text"/> | .00 |
| 9. Statutory Exclusion (Lower of Line 8 or \$100,000.00) | 9. | | <input style="width: 100%;" type="text"/> | .00 |
| 10. Net taxable Gross Receipts (Line 8 minus Line 9)..... | 10. | | <input style="width: 100%;" type="text"/> | .00 |
| 11. TAX DUE. (Line 10 X .001415). Enter here and on Page 1, Line 2. | 11. | | <input style="width: 100%;" type="text"/> | .00 |

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

- | | | | | |
|---|-----|---|---|---|
| S1. Enter the lower of Line 8 above or \$100,000.00..... | S1. | | <input style="width: 100%;" type="text"/> | .00 |
| S2. Enter Net Income from Line 1 or Line 2. If loss, enter zero..... | S2. | | <input style="width: 100%;" type="text"/> | .00 |
| S3. Enter Taxable Gross Receipts from Line 8 above..... | S3. | | <input style="width: 100%;" type="text"/> | .00 |
| S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000)..... | S4. | <input style="width: 20px;" type="text"/> | . | <input style="width: 60px;" type="text"/> |
| S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$100,000).... | S5. | | <input style="width: 100%;" type="text"/> | .00 |
- Enter here and on Line 3, above.**

