



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE



2019 BIRT-EZ
DUE DATE: APRIL 15, 2020

2019 BUSINESS INCOME & RECEIPTS TAX
For business conducted 100% in Philadelphia

Taxpayer Name and Address

City Account Number

EIN

SSN

Taxpayer E-mail Address

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

If your business terminated in 2019, enter the termination date **AND** file a CHANGE FORM. →

____ - ____ - ____

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".....
- 2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11).
If there is no tax due, enter "0".....
- 3. Tax Due for the 2019 Business Income & Receipts Tax (Line 1 plus Line 2).....
- 4. **MANDATORY** 2020 BIRT Estimated Payment (See Instructions).....
- 5. Total Due by **4/15/2020** (Line 3 plus Line 4).....

1. _____

2. _____

3. _____

4. _____

5. _____

ESTIMATED PAYMENTS AND OTHER CREDITS

- 6a. Include any estimated and/or extension payments of 2019 BIRT previously made, and any credit from overpayment of the 2018 BIRT and/or 2019 NPT return.....
- 6b. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....
- 6c. Total payments and credits. (Line 6a plus Line 6b).....
- 7. Net Tax Due (Line 5 less Line 6c).
If Line 6c is greater than Line 5, enter "0".....
- 8. Interest and Penalty
Refer to web site for current percentage.....
- 9. **TOTAL DUE** including Interest and Penalty (Line 7 plus Line 8).
Use payment coupon. Make check payable to: "City of Philadelphia".....

6a. _____

6b. _____

6c. _____

7. _____

8. _____

9. _____

OVERPAYMENT OPTIONS If Line 6C is greater than Line 5, enter the amount to be:

- 10a. Refunded. **Do not file a separate Refund Petition**.....
- 10b. Applied to the 2019 Net Profits Tax Return.....
- 10c. Applied to the 2020 Business Income & Receipts Tax.....

10a. _____

10b. _____

10c. _____

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 # _____



**2019 BIRT-EZ
TAX COMPUTATION SCHEDULES**



City Account Number

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 type="text"/> |
| OR | | | |
| 2. METHOD I. Net Income (or loss) in accordance with Accounting System..... | 2. | <input type="checkbox"/> | <input type="text"/> |
| 3. Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below..... | 3. | <input type="checkbox"/> | <input type="text"/> |
| 4. Loss Carry Forward, if any..... | 4. | <input type="checkbox"/> | <input type="text"/> |
| 5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4)..... | 5. | <input type="checkbox"/> | <input type="text"/> |
| 6. TAX DUE (Line 5 X .0625). If Line 5 is a loss, enter zero here and on Page 1, Line 1..... | 6. | <input type="checkbox"/> | <input type="text"/> |

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

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

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

