2020 BIRT and NPT Returns
WORKSHEET N
New Business and Employment Worksheet
(Philadelphia Code 19-3800)

2 1 1 2 0

City Account Number

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. [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 D, Line 8.................................... 3. [   ] .00

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. ☐ [   ] .00

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. [   ] .00

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. ☐ [   ] .00

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. [   ] .00

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.