



NEW for 2020! Do you have less than \$100,000.00 in Philadelphia taxable gross receipts? If yes, you are not required to file the BIRT return. (See BIRT Instructions)



No Staples

CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE
2020 BUSINESS INCOME & RECEIPTS TAX
For business conducted 100% in Philadelphia

2020 BIR NTL
DUE DATE: APRIL 15, 2021

City Account Number

EIN

SSN

Taxpayer E-mail Address

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

If your business terminated in 2020, enter the termination date AND file a CHANGE FORM.

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Instructions

Philadelphia's Business Income and Receipts Tax (BIRT) return includes a taxable gross receipts exclusion of \$100,000. Beginning with tax year 2020, a taxpayer who has Philadelphia taxable gross receipts of \$100,000 or less –and as a result, owes no BIRT– is not required to file this return.

If you have Philadelphia gross taxable receipts of \$100,000 or less, and you choose not to file the BIRT return, please complete this No Tax Liability (NTL) form by completing the taxpayer information above and signing below.

By doing so, you will avoid any non-filer issues. This NTL form allows you and the Department of Revenue to maintain consistent records of tax compliance.

Even if you don't owe BIRT this year, and choose not to file a return, **you may still owe Net Profits Tax (NPT)**. You may choose to file a BIRT return when you have a loss to report, even when there is no obligation to file a return. Whether or not you file a return, you must maintain records in the event of an audit, and to carryforward any net operating loss to a future year. An NTL form does not record net operating losses from year to year. Please consult your tax professional or visit www.phila.gov/revenue for more information.

Please mail your completed NTL Form to:

**City of Philadelphia
Department of Revenue
P.O. Box 1660
Philadelphia, PA 19105-1660**

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this form 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 # _____

