

2021 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

FOR BUSINESS CONDUCTED 100% IN PHILADELPHIA

Entity Classification (MUST select one):

Individual/ Sole Proprietor
 Corporation
 Partnership
 Estate
 Trust

Business Name

First Name

MI

Last Name

Street Address

Apt / Suite

City

State

Zip / Postal Code

Check Box If Applies:

Address Change

Amended Return

Final Return:
(add Cease Date)

____ - ____ - ____

YOU MUST COMPLETE WORKSHEET "S-EZ"

If this is for Trade Show Vendors, check this box and list Event Name below:

Event Name:

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 2021 Business Income & Receipts Tax (Line 1 plus Line 2).....
4. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....
5. Tax Due 2021. (Line 3 minus Line 4).....
6. **MANDATORY 2022 BIRT Estimated Payment (See Instructions)**.....
7. Total Due by 4/18/2022 (Line 5 plus Line 6).....

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____

ESTIMATED PAYMENTS AND OTHER CREDITS

8. Include any estimated and/or extension payments of 2021 BIRT previously made, and any credit from overpayment of the 2020 BIRT and/or 2021 NPT return.....
9. Net Tax Due (Line 7 less Line 8).
If Line 8 is greater than Line 7, enter "0".....
10. Interest and Penalty
Refer to web site for current percentage.....
11. **TOTAL DUE** including Interest and Penalty (Line 9 plus Line 10).
Use payment coupon. Make check payable to: "City of Philadelphia".....

8.	_____
9.	_____
10.	_____
11.	_____

OVERPAYMENT OPTIONS If Line 8 is greater than Line 7, enter the amount to be:

- 12a. Refunded. Do not file a separate Refund Petition.....
- 12b. Applied to the 2021 Net Profits Tax Return.....
- 12c. Applied to the 2022 Business Income & Receipts Tax.....

12a.	_____
12b.	_____
12c.	_____

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 # _____

2021 BIRT-EZ
DUE DATE: APRIL 18, 2022

PHTIN _____

EIN _____

SSN _____



Taxpayer E-mail Address



PHTIN

EIN

SSN

2021 BIRT-EZ TAX COMPUTATION SCHEDULES

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.
- OR**
- 2. **METHOD I.** Net Income (or loss) in accordance with Accounting System..... 2.
- 3. **Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below**..... 3.
- 4. Loss Carry Forward, if any..... 4.
- 5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4)..... 5.
- 6. **TAX DUE** (Line 5 X .0620). **If Line 5 is a loss, enter zero here and on Page 1, Line 1**..... 6.

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

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

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



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2021 BIRT SCHEDULE SC
 SPECIAL CREDIT SCHEDULE

PHTIN	<input type="text"/>
EIN	<input type="text"/>
SSN	<input type="text"/>

Important Note

Schedule SC is to be used by a taxpayer participating in any of the BIRT Tax Credit Programs (listed below) in order to claim the applicable credit on their 2021 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer must fulfill all statutory and regulatory requirements to participate in the respective Tax Credit Program (e.g., entering into commitment agreements with the Department and complying with its terms and conditions, tax compliance, etc.). A taxpayer not meeting all the requirements for participation in the respective BIRT Tax Credit Program will not receive the applicable credit.

For more information on the various BIRT Tax Credit Programs, please refer to the Department's website at <http://www.phila.gov/Revenue/taxpro/Pages/TaxCredits.aspx>.

1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries).....	1.	<input type="text"/>
2. Credit for New Job Creation.....	2.	<input type="text"/>
3. Green Roof Tax Credit.....	3.	<input type="text"/>
4. Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP").....	4.	<input type="text"/>
5. Sustainable Business Tax Credit.....	5.	<input type="text"/>
6. Credit for Employment of Returning Veterans of the Armed Forces.....	6.	<input type="text"/>
7. Life Partner and Transgender Care Health Benefits Tax Credits.....	7.	<input type="text"/>
8. Distressed Business Tax Credit.....	8.	<input type="text"/>
9. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10.....	9.	<input type="text"/>
10. Strategic Development Area Tax Credit.....	10.	<input type="text"/>
11. Economic Development District Tax Credit.....	11.	<input type="text"/>
12. Healthy Beverage Tax Credit.....	12.	<input type="text"/>
13. TOTAL CREDITS (Add Lines 1 through 12).....	13.	<input type="text"/>

Enter the amount of Line 13 on Page 1, Line 4 of the 2021 BIRT or BIRT-EZ Return. (Cannot exceed amount on Page 1, Line 3.)

