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City of Philadelphia Department of Revenue Design Specifications, Samples and Instructions

The following guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax returns. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner. Please know that not complying to these guidelines will cause a delay in the processing of taxpayer forms filed. Schedules retained by the taxpayer, instructions and the Change Form are included for your convenience.

For information regarding **Tax Regulations:** Visit our website at www.phila.gov/revenue.

For all other questions, concerns or general information call Taxpayer Services at 215-686-6600.

Each page is measured 85 characters across (X), 66 characters down (Y) using the NACTP 10 x 6 grid.

Each page has a **Registration Mark** in each of the four corners. Each mark is a rectangle that measures **0.2 x 0.167 of an inch**.

Printing Forms: Software must inform taxpayer to send the originally printed form and not a photocopy for processing. Printed forms from software should require the taxpayer to select the following printing choices before the printing option can be chosen: "Actual Size" must be selected. "Print on Both Sides" must be unchecked.

Page Size: Reproduced or substitute forms must be printed on 8 1/2" x 11" paper.

Font Size: The preferred font and size to use for all entries of variable data is OCR A II or Extended 12 pt.

Form Numbers: Form numbers shall be printed using 3 of 9 barcode (Code 39).

Two-Sided Forms: Reproduced or substitute forms may be printed on one side or both sides of the paper.

Rounding and Number formatting: All amounts should be numeric only and right justified. If the field is zero, leave blank. All amounts filled in on these forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar). In dollar amount entries do not include a dollar symbol, a cent symbol or any commas. **Do not use parentheses, brackets, the minus sign or the word "loss" for negative numbers.** Where appropriate, lines indicating a negative number will have an "X" placed at the beginning of that line.

For questions or concerns about paper submissions or any part of the 2021 tax season testing process, please send them to us at TaxFormSpecifications@phila.gov.

Changes for 2021 Tax Season & Testing

1. Electronic and Mail-in submissions **will be accepted this year.** Electronic submissions are **preferred** due to ease of tracking delievery & receipt of submissions. <u>Mail-in submissions ONLY</u> should be sent to the address below:

For Electronic Submissions, please use:

City of Philadelphia Department of Revenue

Forms Processing Unit (Tevan Jackson)

TaxFormSpecifications@phila.gov

Municipal Services Building – Concourse Level

1401 John F. Kennedy Blvd. Philadelphia, PA 19102

- 2. Unique Taxpayer ID's, EIN's and SSN's will be provided for testing, along with specific values to for each tax type. *If you have not participated in testing for the 2020 tax season (or prior) you will need to request unique testing data*
- 3. Testing process has been cut down to **one phase**, testing calculations using values prepared in preassigned test packets. However, if the positioning of data causes submissions to fail additional testing will be **required**. In that case, additional submissions **must be mailed-in** to the address above.
- 4. Test Submission Deadline: **February 28th**, **2022**
 - If you have not sent in your submissions by this date, but you have been assigned your unique testing data the deadline will be extended by 2-weeks.
- 5. Taxpayer Name & Address will no longer be captured in one segmented field and instead have been separated into individual fields on all tax returns.
- 6. A new "Business Name" information field has been added to all tax returns for use by business customers.
- 7. Entity classifications have been added to all tax returns to aid with registration of taxpayer.
 - Depending on the designated entity, a Business Name may be **required**.
- 8. The 7-digit Account Number has been changed to a 10-digit Philadelphia Tax Identification Number. This number is **right-aligned and zero-filled** when converting the legacy 7-digit taxpayer account number.
- 9. The 10-digit Philadelphia Tax Identification Number (PHTIN) will be included in all payment coupons for the following:
 - Earnings, Wage, SIT, NPT, BIRT, Liquor, Beverage & Tobacco
 - This change is retroactive to all prior year payment coupons.

Important Information for Filing Business Income and Receipts Tax

If all business is conducted and/or located within Philadelphia, only the BIRT-EZ Pages 1 and 2 should be completed, printed and filed.

If business is conducted and/or located both <u>in and out of Philadelphia</u>, the *BIRT Page 1 and the appropriate* combination of Schedules A through E should be completed, printed and filed. Tax practitioners should be able to print Page 1 and all completed schedules without restrictions.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Income & Receipts Tax return filed. Only Schedule A (Form 24715) or Schedule B (Form 24415) should be completed, printed and filed.

<u>Schedule C-1</u> - Computation of apportionment factors to be applied to apportionable net income. You must complete Schedule C-1 if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed. Schedule C should not be completed or filed if the BIRT-EZ return is used.

If Line 12 of Schedule C-1 of the Business Income and Receipts Tax Regular return is equal to 100%, the BIRT-EZ return must be used instead. Schedule C-1 should not be completed or filed if the BIRT-EZ return is used.

Payment of Tax Due

Payments can be made at www.tax-services.phila.gov. If paying by check, Taxpayers must include a coupon for proper credit and timely processing.

Electronic payments can be made by credit card or e-check at www.tax-services.phila.gov. A user fee of 2.25% is added when paying by credit card, and 3.95% when paying by debit card. **E-CHECK IS FREE**.

Credits are accepted for payment of Business Income and Receipts Tax. For more information or to enroll in this program go to www.phila.gov/revenue and click "Payments & E-File" then select "Pay Taxes". Contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail egovservices@phila.gov.

Returned Checks – If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine and must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the coupon (start position X=14, Y=60). Examples of coupons for each tax type are provided in this package.

Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit.

Taxpayers and practitioners seeking a technical tax consultation with the Technical Staff must submit their questions via e-mail to revenuetaxadvisors@phila.gov. Inquiries regarding tax notices, tax bills, and tax account information maintenance/changes should be made to the Taxpayer Services Area of the Department. Taxpayer Services phone number is 215.686.6600. Their e-mail address is revenue@phila.gov. Basic tax questions (e.g. an explanation of or the calculation of Business Privilege Tax taxable gross receipts and apportioned/taxable net income, taxable Net Profits, taxable Philadelphia Wages, filing Wage and Business Tax Refund petitions, etc.) can be emailed to the Audit Division at revenueaudit@phila.gov. The Audit Division telephone number is 215.686.6500. Please research the Department's website at www.phila.gov/revenue and the Technical Rulings / Tax Regulations link before e-mailing your question.



<u>Scan Line Specifications for Vendor Reproduced Payment Coupons</u>

Certain guidelines must be followed for reproduced or substitute City of Philadelphia Department of Revenue tax coupons. The purpose of these guidelines is to ensure that the reproduced or substitute forms are compatible with the Department's processing system, and that they present information in a uniform manner.

As part of the Revenue Department's modernization project, the department is adding 2-D barcodes to our payment coupons. The barcodes will allow for faster and more accurate processing of payments. Effective with the 2018 tax year payments, all coupons must contain a 2-D barcode <u>and</u> a 68-character scanline.

The following are guidelines for substitute and reproduced tax payment coupons. Following these guidelines will help speed the approval process and processing of taxpayer payments. It is recommended that submission be made using .pdf files as e-mail attachments.

Each page is measured 85 characters across (X), 66 characters down (Y) using the NACTP 10 x 6 grid.

Each coupon must have registration targets in each of the four corners. The marks measure 3/16 of an inch square. The marks should be placed ¼ inch from the top and sides and ½ inch from the bottom of each printed coupon.

The scan lines of reproduced payment coupons will be a 2-D barcode in PDF417 format. The scan line is 68 characters in length, the 68th character being a check digit using the mod 10 routine. Stretching or scaling the barcode changes its integrity and reduces the readability of the barcode; it should not be done.

If a software developer does not support 2-D barcodes, the area reserved for the barcode should be left blank and the scan line must be printed in 12 pt. OCR-A font. The bottom edge of the scan line must print 1" from the bottom of the coupon and 3/8" from the right edge of the paper (start position X=9, Y=60; ending position X=77, Y=60). The scan line layout and examples of coupons for each tax type are provided in this package.

Sample coupons must be submitted to verify placement of variable data and validity of the scan line check digit and/or barcode.

Revenue for Schools and Services

Revised 02-25-2022

2D Barcode Details

- 1. Required Type of 2D Barcode:
 - a. PDF417.
- 2. Encoded contents of 2D Barcode:
 - a. 3-digit form ID (unique to each coupon type) concatenated with the payment coupon scanline. Form ID's are listed below.
- 3. Position of 2D Barcode:
 - a. Upper left corner should begin at 0.9 inches from the left of the coupon, and 8.85 inches from the top of the coupon.

Тах Туре	Abbreviation	Form ID
Earnings	ERN	201
Business Income and Receipts Tax	BIR	202
Net Profits Tax	NPT	203
Wage Tax	WAG	204
Amusement	AMU	205
Parking	PRK	206
Valet Parking Tax	VPT	207
Vehicle Rental Tax	VRT	208
Outdoor Advertising Tax	OAT	209
School Income Tax	SIT	210
Hotel	HOT	211
Liquor	LIQ	212
Current Real Estate Tax	REA	213
Delinquent Real Estate Tax	REA	214

Revised 12-24-2018

Check Digit Calculation

The scan-line is 68 positions, all numeric, with the Check-Digit in position 68. To calculate the Check- Digit, do the following:

- 1. For each position 1 through 67, assign a numeric value to the position based on the contents of the position *and* whether the position itself is even or odd.
- 2. Add the assigned value for each position into a total.
- 3. Compute the Check-Digit total as 700 minus the final total.
- 4. Accept the unit digit of the Check-Digit total as the Check-Digit

Assigning the numeric value to even positions

- 1. For even positions 2, 4, 6, ..., 66 accept the value of the position as the assigned numeric value.
 - a. For a value of 0, the assigned numeric value is 0
 - b. For a value of 1, the assigned numeric value is 1
 - c. For a value of 2, the assigned numeric value is 2
 - d. For a value of 3, the assigned numeric value is 3
 - e. For a value of 4, the assigned numeric value is 4
 - f. For a value of 5, the assigned numeric value is 5
 - g. For a value of 6, the assigned numeric value is 6
 - h. For a value of 7, the assigned numeric value is 7
 - i. For a value of 8, the assigned numeric value is 8
 - j. For a value of 9, the assigned numeric value is 9

Assigning the numeric value to odd positions

- 1. For odd positions 1, 3, 5, ..., 67 compute the assigned numeric value as follows:
 - a. Multiply the value of the position by 2
 - b. Where the resulting value is greater than 9, add 1 to the unit value.
 - i. For a value of 0; The assigned numeric value is 0.
 - ii. For a value of 1; The assigned numeric value is 2.
 - iii. For a value of 2; The assigned numeric value is 4.
 - iv. For a value of 3; The assigned numeric value is 6.
 - v. For a value of 4; The assigned numeric value is 8.
 - vi. For a value of 5; The assigned numeric value is 1.
 - vii. For a value of 6. The assigned numeric value is 3.
 - viii. For a value of 7; The assigned numeric value is 5.
 - ix. For a value of 8; The assigned numeric value is 7.
 - x. For a value of 9; The assigned numeric value is 9.

Example

For the following 68 position Scan-Line, where the Check-Digit in position 68 has not yet been assigned:

333010415140000000134849900000000000000007777681140000000000000

- 1. The total of all assigned numeric values for positions 1 to 67 is 122.
- 2. The Check-digit total is 700 minus 122 = 578.
- 3. The Check-Digit is the unit value of 578, or 8.

With the assigned Check-Digit, the final scan-line will appear as follows:

3330104151400000001348499000000000000000077776811400000000000008

CITY OF PHILADELPHIA DEPARTMENT OF REVENUE

CHANGE FORM

USE TO UPDATE ACCOUNT INFORMATION OR TO CANCEL A TAX LIABILITY

MAIL THE COMPLETED CHANGE FORM TO:

CITY OF PHILADELPHIA, DEPARTMENT OF REVENUE, P.O. BOX 1410, PHILADELPHIA, PA, 19105-1410

PHONE: (215) 686-6600

E-MAIL: revenue@phila.gov

INTERNET: www.phila.gov/revenue

Businesses complete Sections 1 and 2 to add a tax, or to close a business account. For a change of entity you must cancel your account and apply for a new Tax Account Number and Commercial Activity License. Contact the department to obtain an application or to register on-line visit our website www.tax-services.phila.gov. For property subject to Use and Occupancy Tax complete Section 3. Individuals complete Section 4 for School Income Tax or Section 5 for Employee Earnings Tax.

Section 6 must be completed for all requests including the signature of the preparer of this form.

Section 6 must be completed for an requests meruding the s	signature of the preparer of this form.
Philadelphia Tax Identification Number Social Security Number Spouse's Social Security Number Spouse's Social Security Number Spouse's Social Security Number	Philadelphia Tax Identification Number Employer Identification Number Social Security Number Spouse's Social Security Number
Section 2 - Add a tax, or cancel an account. If your business has	closed, enter the last day of business:
If your business never materialized, check here: ADD CANCEL AMUSEMENT TAX BEVERAGE TAX BUSINESS INCOME & RECEIPTS TAX HOTEL TAX NET PROFITS TAX OUTDOOR ADVERTISING TAX To a ADD CANCEL O O O O O O O O O O O O O	ADD CANCEL PARKING TAX TOBACCO TAX USE & OCCUPANCY TAX VALET PARKING TAX VEHICLE RENTAL TAX WAGE TAX WAGE TAX O CANCEL O O O O O O O O O O O O O
Section 3 - For property subject to Use and Occupancy Tax. Property Address Use and Occupancy Tax Mailing Address (If different from Property Address) Check Reason for Cancellation:	Business U&O Tax Account Number Property Account Number Cancellation Date Date of Purchase
Sold Residential	Name of New Property Owner
Vacant Other (Explain in Section 6)	
	COP Change Form Pay 12 10 2021

Section 4 SCHOOL IN If the preprinted information listed on your tax return is incorrect, use the is deceased and you filed jointly with your spouse, use the Change Form	is form to make the necessary corrections. For example, if your spouse
Social Security Number Spouse's Social Security Number	Corrected Taxpayer Name and Address Corrected Social Security Number Corrected Spouse's Social Security Number
Reason Moved out of Philadelphia for Cancellation Deceased. Enter date of death	Spouse Filing Separately No taxable Income Cancellation Date ———————————————————————————————————
Section 5 EMPLOYEE EA	ADNINGS TAY
Section 5 EMPLOYEE EA	
Currently Registered Taxpayer Name and Address	Corrected Taxpayer Name and Address
Social Security Number	Corrected Social Security Number
Reason Moved out of Philadelphia Employer r for Cancellation Deceased No longer	cow withholding tax Cancellation Date employed Cancellation Date
Section 6 State the reason for subm	nitting this change form:
Contact information must be con	npleted for all change requests.
Form Completed By (print name):	Date
☐ Signature:	Telephone #
Signature:	Telephone #
Signature: E-mailAddress	Telephone # — Fax #

ANNUAL RECONCILIATION OF EMPLOYEE EARNINGS TAX INSTRUCTIONS

Residents of Philadelphia who received compensation and wage tax <u>was not</u> deducted on gross compensation and Nonresidents who have received compensation for services performed in Philadelphia and wage tax <u>was not</u> deducted on that compensation must file this return. **Gross compensation** includes wages, commissions, tips, bonuses, severance pay, sick and/or vacation pay, non-cash compensation, and military reserve pay excluding active duty. **Employee Pension plan contributions (such as 401k contributions)** are subject to wage tax and are not deductible from gross compensation.

Eligibility for Reduced Rate and PA 40 Schedule SP – To receive a decreased Resident or Nonresident Rate, you must file Schedule SP with the state and be approved. Generally, to be eligible under Schedule SP, you must meet the following income requirements based on your marital and federal filing status, number of dependents and income. Include SP Schedule with filing.

SCHEDULE SP ELIGIBILITY INCOME TABLE			
Number of Dependent Children	Unmarried, Separated and Deceased	Married (Even if filing separately)	
0	\$8,750	\$15,250	
1	\$18,250	\$24,750	
2	\$27,750	\$34,250	
3	\$37,250	\$43,750	
4	\$46,750	\$53,250	
5	\$56,250	\$62,750	
6	\$65,750	\$72,250	
7	\$75,250	\$81,750	
8	\$84,750	\$91,250	
9	\$94,250	\$100,750	

The Annual Reconciliation of Employee Earnings Tax for 2021 is due on or before **April 18, 2022. Failure to file and pay by this date will result in the imposition of interest and penalty**. Go to Philadelphia Tax Center **www.tax-services.phila.gov** to file return and upload the required W2 and PA Schedule SP (if applicable) or sign the return, enclose W-2 forms, PA Schedule SP (if applicable) and mail to: Philadelphia Department of Revenue, P.O. Box 1648, Philadelphia, PA 19105-1648. **Do not staple the tax return. Do not submit photocopies of the return.**

Payments can be made on-line at www.tax-services.phila.gov or if paying by check: If the tax due on Line 20 of the return is \$1 or more, make a check payable to "City of Philadelphia". Include the last 4 digits of your Social Security Number on your check or money order. If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

Credits are accepted for payment of tax. For more information or to enroll in this program go to https://phila.gov/revenue/eft-ach or email michele.gamble@phila.gov.

If wage tax was over withheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition Found on-line at Philadelphia Tax Center, www.tax-services.phila.gov.

IF LINE 17 OF THE RETURN IS GREATER THAN LINE 16 (100% EMPLOYER WITHHELD), DO NOT FILE THIS RETURN. COMPLETE A CHANGE FORM TO CANCEL YOUR ACCOUNT.

Do not staple the tax return. Do not submit photocopies of this return. Complete and submit a Change Form to report a mailing address change or to cancel your account at www.phila.gov/revenue/tax-change.

If you have questions about this return call 215-686-6600 or send an e-mail to **revenue@phila.gov**. Additional tax returns, instructions, refund petitions and the Change Form can be downloaded at **www.phila.gov/revenue** and require Adobe Acrobat Reader.

Interest. Penalties and Costs

<u>Effective January 1, 2014</u> - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 114% of the unpaid tax for each month or fraction thereof.

For current interest rates, see the Department of Revenue's website at www.tax-services.phila.gov.

NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT INSTRUCTIONS

If Wage tax was over withheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

Allocated Compensation: A <u>nonresident of Philadelphia</u> receiving compensation for services performed both in and out of Philadelphia may allocate that compensation by completing Page 2 of the Annual Reconciliation of Earnings Tax Return.

You must enclose copies of your W-2 forms containing Federal, Medicare, State and Local Wages. If you worked a partial year in Philadelphia, fill in the beginning and ending dates. Page 2, Line 2A should only reflect the number of days/hours employed.

Line 2B - Non-workdays/Hours: During a period of sickness or disability, if you receive your regular salary, the salary is considered to be taxable compensation. If you receive worker's compensation or a plan in lieu of worker's compensation where the amount received is less than your regular salary, the compensation <u>is not</u> subject to Philadelphia Wage Tax. Non-workdays include Saturday, Sunday, vacation, holidays, leave, sick days, and any day you do not actually work. Include 104 days for Saturday and Sunday if you work a 5-day week.

Line 2C: If computing overtime, fill in hours and include overtime hours in Line 2A.

Line 2G/4E - Expenses: Entries on Lines 2G and 4E must be supported by Federal Form 2106. If unreimbursed employee expenses are claimed on Federal Schedule A, you must also include Schedule A. Photocopies are acceptable. Expenses are deductible if the total expenses are reduced by any amounts reimbursed by your employer and they are ordinary, necessary and reasonable.

Examples of expenses which are not deductible are: transportation to and from work, certain educational expenses, dues, subscriptions, and pension plan contributions. You must be a **Statutory Employee** as indicated on your W-2 form to claim Federal Schedule C expenses. Otherwise, you must obtain a Philadelphia Business Tax Account Number and file Business Income & Receipts/Net Profits Tax returns. If you are not a Statutory Employee and you want to claim Federal Schedule C expenses, do not file the Earnings Tax Reconciliation return. To obtain a Business Tax Account Number application, refer to the contact information on Instruction Sheet A.

Line 5 - Total Non-taxable Gross Compensation: Enter the total of Line 5 on Page 1, Line 2.

Line 6 - Taxable Gross Compensation: Residents enter Column A on Page 1, Line 4 or Line 5 if eligible for Income-based rate; Column B on Page 1, Line 7 or Line 8 if eligible for Income-based rate. Nonresidents enter Column A on Page 1, Line 10 or Line 11 if eligible for Income-based rate; Column B on Page 1, Line 13 or Line 14 if eligible for Income-based rate.

Wage Taxes Paid or Payable to Other Jurisdictions Within Pennsylvania

Residents of Philadelphia are required to pay Philadelphia Wage Tax on all salaries, wages and compensation regardless of where that compensation was earned. Philadelphia residents employed in other localities in Pennsylvania should instruct their employers **not** to withhold other local income taxes from their compensation.

Nonresidents of Philadelphia residing in Pennsylvania and employed within the City of Philadelphia must pay the Philadelphia Wage tax on all compensation earned in Philadelphia. Nonresident compensation not subject to Philadelphia Wage Tax (due to services rendered outside of Philadelphia) may be subject to taxation in the employee's home jurisdiction.

Wage Taxes Paid or Payable to Other Jurisdictions Outside Of Pennsylvania

Residents of Philadelphia whose wages are subject to the taxes of local jurisdictions outside of Pennsylvania, can take a credit against the Earnings Tax due on line 17 of page 1 of the Earnings Tax Return. Include a copy of the W-2 showing the tax paid to the other jurisdiction.

<u>Reciprocal Agreements</u> (Employment in/or Residents of States other than Pennsylvania)

The City of Philadelphia is not a party to any reciprocal tax agreements with any other state or political subdivision thereof.

Nonresidents of Pennsylvania cannot claim a tax credit against Philadelphia Wage Tax for income taxes paid to any other state or political subdivision. Residents of Philadelphia employed outside of Pennsylvania may be required to file and pay a local income tax in that jurisdiction in addition to Philadelphia Wage Tax.

2021 Annual Reconciliation of Employee Earnings Tax

Form Barcode Number: 30121 Barcode Type: Code 3 of 9

Field Definition Classification Barcode	Max Chars.	X/Y Start 57/64	X/Y End 78/64
Registartion Point (Top, Right)		80/3	81/3
Registartion Point (Bottom, Left)		5/64	6/64
Registartion Point (Bottom, Right)		81/63	82/63
3 (, , 3 ,			
Trust - Entity Type Check Box	1	37/8	
Individual/Sole Proprietor - Entity Type Check Box	1	43/8	
Philadelphia Tax Identification Number	10	64/6	73/6
EIN	9	64/8	72/8
Social Security Number	9	64/10	72/10
Business Name	255*	5/10	49/10
First Name	50	5/13	23/13
Middle Initial	1	25/13	
Last Name	255*	28/13	49/13
Street Address	255*	5/15	36/15
Apt/Suite#	30*	39/15	46/15
City	100*	49/15	64/15
State	2	67/15	68/15
Zip/Postal Code	10	72/15	81/15
Email Address	255*	52/13	81/13
Address Change Check Box	1	22/17	
Amended Return Check Box	1	34/17	
Final Return Check Box	1	46/17	
Termination Date	10	56/17	65/17
Line 1	12	69/20	80/20
Line 2	12	69/21	80/21
Line 3	12	69/22	80/22
Line 4	12	69/24	80/24
Line 5	12	69/26	80/26
Line 6	12	69/27	80/27
Line 7	12	69/29	80/29
Line 8	12	69/31	80/31
Line 9	12	69/33	80/33
Line 10	12	69/35	80/35
Line 11	12	69/37	80/37
Line 12	12	69/38	80/38
Line 13	12	69/40	80/40
Line 14	12	69/42	80/42
Line 15	12	69/44	80/44
Line 16	12	69/46	80/46
Line 17	12	69/49	80/49

2021 Annual Reconciliation of Employee Earnings Tax

Form Barcode Number: 30121 Barcode Type: Code 3 of 9

	Field Definition	Max Chars.	X/Y Start	X/Y End
Line 18		12	69/51	80/51
Line 19		12	69/52	80/52
Line 20		12	69/54	80/54
Line 21a		12	69/56	80/56
Line 21b		12	69/57	80/57

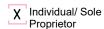
ANNUAL RECONCILIATION OF 2021 EMPLOYEE EARNINGS TAX

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

DO NOT FILE THIS RETURN if tax was 100% withheld on all compensation by your employer. If tax was overwithheld by your employer, file the Employee Wage Tax Refund Petition available at www.phila.gov/revenue in the forms & documents section.

Entity Classification (MUST select one):

X Irust



Business	Name

BUSINESS CUSTOMER BUSINESS NAME

2021 EARN DUE DATE: APRIL 18, 2022 999999999 **PHTIN** 999999999 **EIN** SSN 999999999

First Name	МІ	Last Name		Taurauau E mail Addu			
FIRSTNAME		LASTNAME		Taxpayer E-mail Addre		RESS	aemail.com
Street Address			Apt / Suite City				Zip / Postal Code
123 CUSTOMER STRE	ET AD	DRESS S	CUITE PH	ILADELPHIA	• P	Α	00000-0000
Check Box If Applies:	X Addre	ss Change X Amend	ed Return X Final	Return: MM - DD - YY	'YY		
IF YOU ARE NOT ELIGIBLE FOR PA	40 SCHEDI	JLE SP, YOU ARE NOT ELI	GIBLE FOR INCOME-BA	SED TAXATION AND CANN	OT USE	LINES 5,	8, 11, OR 14.
1. Gross Compensation rece	ived in 202	1. Enclose 2021 W-2 for	m(s)		1.	999	999999999
2. Non-taxable gross comper	nsation fror	n Page 2, Line 5			2.		999999999
3. Gross taxable compensation	on (Line 1	minus Line 2)			3.	999	999999999
4. Taxable Gross Compens January 1, 2021 to June	ation rece 30, 2021	ived by a <u>resident</u> of Ph	iladelphia		4.	999	999999999
5. Taxable Gross Compens received by a resident of					5.	999	999999999
6. Tax Due (Line 4 times .038	-	• •	•				999999999
7 Taxable Gross Compens July 1, 2021 to December					7.	999	999999999
Taxable Gross Compens received by a <u>resident</u> of	ation, elig Philadelp	ible for Income-based R hia July 1, 2021 to Dece	ate, mber 31, 2021		8.	999	999999999
9. Tax Due (Line 7 times .03	3398 OR L	ine 8 times .01500 if clain	ning Income-based rate)	9.	999	999999999
10. Taxable Gross Compens January 1, 2021 to June					10.	999	999999999
 Taxable Gross Compens received by a <u>nonresider</u> 					11.	999	999999999
12. Tax Due (Line 10 times .03	35019 OR	Line 11 times .01500 if cl	aiming Income-based ra	ate)	12.	999	999999999
13. Taxable Gross Compens July 1, 2021 to December					13.	999	999999999
 Taxable Gross Compens received by a <u>nonresider</u> 					14.	999	999999999
15. Tax Due (Line 13 times .03	34481 OR	Line 14 times .01500 if cl	aiming Income-based ra	ate)	15.	999	999999999
16. Total amount of Tax Due (Add Lines	6, 9, 12 and 15)			16.	999	999999999
17. Philadelphia Wage Tax wii	,	1)	s paid to local jurisdiction	ons			
outside of PA. Attach W-2. If Line 17 is greater than			ax Petition for this am	ount	17.	999	999999999
18. Tax balance due. (Line 16	minus Lin	e 17. Cannot be less tha	n zero)		18.	999	999999999
19. Tax that <i>you</i> , <u>not your em</u>	<u>oloyer,</u> pre	viously paid for 2021. (No	t included on W-2 form	s)	19.	999	999999999
20. TAX DUE If Line 18 is gre of the Payment Coupon		•			20.	999	99999999
21A. If Line 18 is less than Line REFUNDED. Do not file			se W-2 forms		21A.	999	99999999
21B. Amount of overpayment to	be APPLI	ED to the 2022 Earnings	Tax Return		21B.	999	999999999
				ended, I swear that I have dge and belief, they are tru			turn
Taxpayer Signature			Date	Phone #			
Preparer Signature			Date	Phone #			

NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT

Residents and non-residents of Philadelphia must complete this report to calculate deductible employee business expenses. Certain non-residents must complete this report to calculate non-taxable compensation. If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

EMPLOYER	EMPLOYEE SOCIAL SECURIT	Y NUMBER
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE D	DATES:
	From	То
	EMPLOYER IDENTIFICATION I	NUMBER (From Form W-2)
Read Instruction Sheets A and B before completing this report.	Column A 1/1/20121 to 6/30/2021	Column B 7/1/2021 to 12/31/2021
1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 1. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)	.00	.00
Computation of taxable compensation and/or allowable expenses A. Number of Days/Hours (Include overtime from Line 2C)	Days/Hours	Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)	Days/Hours	Days/Hours
C. Number of actual Workdays/Hours (BaseOvertime) (Line 2A minus Line 2B)	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C	Days/Hours	Days/Hours
E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C)	%	%
F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E)	.00	.00
G. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204	.00	.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i))	.00	.00
H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii))	.00	.00
3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 3. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)	.00	.00
Computation of taxable compensation and/or allowable expenses A. Total Sales	.00	.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))	.00	.00
C. Percentage of sales outside of Philadelphia. (Divide Line 4B by Line 4A.)	%	%
D. Commissions earned outside of Philadelphia. (Multiply Line 3B by 4C.)	.00	.00
E. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204	.00	.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i))	.00	.00
F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii))	.00	.00
TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F from Columns A and B.) Enter here and on Line 2 of the return.		.00
6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H <u>PLUS</u> Line 3B minus Line 4F) Residents enter Column A on Page 1, Line 4 or 5; Non-residents enter Column A on Page 1, Line 10 or 11. Residents enter Column B on Page 1, Line 7 or 8; Non-residents enter Column B on Page 1, Line 13 or 14.	.00	.00

Philadelphia Scan Line Data

2021 Earnings Tax Reconciliation Coupon

Field #	<u>Description</u>
1 – 3	Always "333"
4 – 5	Tax Type ID - 02
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 - 29	Philadelphia Tax Identification Number
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

Detach here

2021 Annual Reconcil Earnings Tax Pay		Due Date: Decemb	er 31, 2021	
NAME: Chip Kelly		Tax Due	777777	.00
Philadelphia Tax Identification # (PHTIN):	0009999999	Interest & Penalty	777777	.00
	Make check payable to: "City of	Total Due	777777	.00

Include the last 4 digits of your Social Security Number on your check or money order.

2021 ANNUAL RECONCILIATION OF EMPLOYER WAGE TAX

Who Must File: All employers who paid taxable compensation to residents of Philadelphia, even if earned

outside of Philadelphia, and to non-residents for services performed within Philadelphia.

When To File: The Annual Reconciliation of Employer Wage Tax for the calendar year 2021 is due on or before

February 28, 2022. Failure to file and pay by this date will result in the imposition of

interest, penalty, fines and legal costs.

Where To File: To file this return online, go to www.tax-services.phila.gov. After submitting the return, you

must print the resulting confirmation page for your records. W2 data must be submitted in accordance with the requirements specified on Page 2 of these instructions. **To file this return by mail**, sign the Annual Reconciliation return and mail to: Philadelphia Department of Revenue,

P.O. Box 1670, Philadelphia, PA 19105-1670.

Print your numbers legibly to ensure efficient processing. Photocopies of this return are not acceptable. Regulations, returns and instructions are available at www.tax-services.phila.gov. Contact the Department by calling 215-686-6600 or send e-mail to revenue@phila.gov.

If the entity no longer has wage tax withholding responsibilities, use the **Change Form** to indicate the termination of wage tax liability and enter the termination date on the return in the space provided. The Change Form is available online at www.phila.gov/tax-change. If the wage tax withholding responsibilities terminated prior to 2021, mail in the Change Form but do not complete and file a 2021 Wage Tax Reconciliation return.

Line 3: Put on this line the amount of tip income reported to the employer by the tipped employees (e.g. IRS Form 4070) and any other tips allocated to the employees (by the employer) in accordance with applicable U.S. Treasury Regulations. An employer's liability for withholding the Wage Tax on employees' tip income is based on the wages under the employer's control (other than tips) and amounts turned over voluntarily to the employer by the employee to meet the withholding. Therefore, if the employer is unable (due to insufficient funds) to withhold the Wage Tax on any compensation (i.e. both salary and tips), report those amounts here.

<u>Line 13: Tax Due</u> - If the tax due on Line 13 of the Annual Reconciliation of Wage Tax return is \$1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than \$1. Internet filers can pay the tax due via credit card or by echeck. A user fee is added when paying by credit card. **E-CHECK IS FREE**.

ACH Credits are accepted for payment of tax. For more information or to enroll in this program go to https://phila.gov/revenue/eft-ach or email michele.gamble@phila.gov.

Returned Checks. If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

Line 16: Tax Overpaid - To obtain a refund of an overpayment of Philadelphia City Wage Tax, you must file a Refund Petition with the Department of Revenue. A refund can be the result of an over withholding of tax from the employees' pay by the employer or an overpayment of tax that was not withheld (a duplicate payment). If the overpayment is the result of over withholding, a letter on company letterhead, signed by a company officer must accompany the Refund Petition stating that the tax that was over withheld has been refunded to the employee(s) by the company. If the refund is the result of a duplicate payment, supporting documentation showing the duplicate payment must accompany your refund petition.

To download a Refund Petition, go to www.tax-services.phila.gov.

If you have questions about your filing requirements, application of payments or tax balances due, call Taxpayer Services at 215-686-6600.

Interest, Penalties and Costs

<u>Effective January 1, 2014</u> - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 11/4% of the unpaid tax for each month or fraction thereof.

For current interest rates, see the Department of Revenue's website at www.tax-services.phila.gov.

Page 1 2021 Wage Inst. 12-14-2021

W-2 Submission Requirements for 2021

<u>Transmittal form</u>: The Annual Wage Tax reconciliation return is the only form that is transmitted with the W-2's. No other transmittal form is required.

<u>Submitting W-2s</u>: Employers with more than 250 W-2's cannot remit on paper. Employers with fewer than 250 employees are strongly encouraged to remit electronic files and not use paper resources. To submit W-2s electronically, use our new tax and filing website, the Philadelphia Tax Center (https://tax-services.phila.gov). Follow these instructions:

- If you have used the Philadelphia Tax Center previously, go to the homepage and log in using your username and password.
- If this is your first time using the Philadelphia Tax Center, select "Create a username and password" under the "Existing Taxpayers" panel and follow the instructions. Please be aware verifying your existing tax account can take a week or more.
- Once you log in, select the tab "More options..."
- Then select "W-2 upload" under the panel "1099s and W-2s."
- Read the instructions for submitting W-2s and select Next.
- Select the file type of your W-2s (.txt or Excel).
 - O Your file format must follow the specifications detailed below.
 - o If you select "Excel," you can download a template to use to complete the submission.
- Select "Add" to upload each of your W-2s as attachments.
- Finally, select "Submit" to complete the submission.

The City does not accept CDs or other electronic media through the mail. If you file the 2021 Annual Wage Tax Reconciliation return online, you must still prepare an electronic W-2 file and submit it via the Philadelphia Tax Center.

Record format for W-2 electronic file: Only the EFW2 (formerly MMREF-1) and Excel format are acceptable. EFW2 is the same format transmitted to the Social Security Administration, as stated in SSA Publication - Magnetic Media Reporting and Electronic Filing. PDF files are not acceptable. For full instructions, please refer to the Social Security Administration's Specifications for Filing Forms W-2 and W-2c (EFW2/EFW2C).

There are four record types required: submitter information (RA), employer information (RE), federal employee information (RW), and state employee information (RS). It is very important to follow exactly all Social Security Administration rules for displaying data. The following information for all four record types must be included:

<u>RA record</u>: Submitter's Employer Identification Number (EIN), User Identification (User ID), Submitter Name, Submitter's Delivery Address, Submitter's City, Submitter's State Abbreviation, Submitter's ZIP Code, Contact Name, Contact Phone Number, Contact Email

<u>RE record</u>: Tax Year, Employer/Agent Identification Number (EIN), Employer Name, Location Address, Delivery Address, City, State, Zip Code, Kind of Employer, Employer Contact Name, Employer Contact Phone Number, Employer Contact Phone Extension, Employer Contact Fax Number (If applicable enter the employers fax number including area code. Otherwise fill with blanks), Employer Contact E-Mail/Internet

RW record: Social Security Number (SSN), Employee First Name, Employee Last Name, Wages, Tips & Other Compensation, Federal Income Tax Withheld, Social Security Wages, Social Security Tax Withheld, Medicare Wages and Tips, Medicare Tax Withheld, Social Security Tips, Dependent Care Benefits, Deferred Compensation Contributions to Section 401(k), Deferred Compensation Contributions to Section 403(b), Deferred Compensation Contributions to Section 408(k)(6), Deferred Compensation Contributions to Section 501(c)(18)(D), Nonqualified Plan Section 457 Distributions or Contributions, Nonqualified Plan Not Section 457 Distributions or Contributions, Deferral Under a Section 409A Nonqualified Deferred Compensation Plan

RS record: If the employer is withholding Philadelphia Wage Tax on the employee, then the following fields are required (only include **Philadelphia** data - do not include data for other jurisdictions):

Social Security Number (SSN), Employee First Name, Employee Last Name, Delivery Address, City, State Abbreviation, ZIP Code, State Taxable Wages, State Income Tax Withheld, Tax Type Code (**must** equal "C"), Local Taxable Wages (**must** equal Philadelphia Taxable Wages), Local Income Tax Withheld (**must** equal Philadelphia Wage Tax Withheld), State Control Number (**must** equal City Tax Account number)

<u>Test data</u>: *Philadelphia does not accept test data*. If errors are found in your data file or if you have not used the required EFW2 format, we will contact you.

For inquiries about filing W-2s, please send us a secure message through the <u>Philadelphia Tax Center</u>. Log in and select the "More options..." tab. Under the panel "Messages," select "View messages" and then "Send a message."

2021 Annual Reconciliation of Employer Wage Tax

Form Barcode Number: 30221 Barcode Type: Code 3 of 9

Field Definition Classification Barcode	Max Chars.	X/Y Start 56/64	X/Y End 77/64
Secondary Classification Barcode		57/13	78/14
Registartion Point (Top, Right)		79/4	80/4
Registartion Point (Bottom, Left)		4/63	5/63
Registartion Point (Bottom, Right)		80/64	81/64
Trust - Entity Type Check Box	1	7/5	
Individual/Sole Proprietor - Entity Type Check Box	1	13/5	
Corporation - Entity Type Check Box	1	24/5	
Partnership - Entity Type Check Box	1	33/5	
Estate - Entity Type Check Box	1	41/5	
Government - Entity Type Check Box	1	47/5	
Non-Profit - Entity Type Check Box	1	56/5	
Disregarded Entity - Entity Type Check Box	1	64/5	
Philadelphia Tax Identification Number	10	66/9	75/9
EIN	9	66/11	74/11
Business Name	255*	6/8	54/8
First Name	50*	6/11	24/11
Middle Initial	1	27/11	
Last Name	255*	30/11	54/11
Street Address	255*	6/13	44/13
Apt/Suite#	30*	47/13	54/13
City	100*	6/16	23/16
State	2	26/16	27/16
Zip/Postal Code	10	31/16	40/16
Email Address	255*	44/16	79/16
Address Change Check Box	1	21/17	
Amended Return Check Box	1	32/17	
Final Return Check Box	1	44/17	
Termination Date	10	54/18	63/18
Box A	5	75/20	79/20
Box B	5	75/22	79/22
Box C	5	75/24	79/24
Box D	5	75/26	79/26
Line 1	12	69/28	80/28
Line 2	12	69/30	80/30
Line 3	12	69/32	80/32
Line 4	12	69/34	80/34
Line 5	12	69/36	80/36
Line 6	12	69/37	80/37
Line 7	12	69/39	80/39
Line 8	12	69/41	80/41
Line 9	12	69/43	80/43

2021 Annual Reconciliation of Employer Wage Tax

Form Barcode Number: 30221 Barcode Type: Code 3 of 9

	Field Definition	Max Chars.	X/Y Start	X/Y End
Line 10		12	69/45	80/45
Line 11		12	69/47	80/47
Line 12		12	69/49	80/49
Line 13		12	69/51	80/51
Line 14		12	69/53	80/53
Line 15		12	69/55	80/55
Line 16		12	69/57	80/57

ANNUAL RECONCILIATION OF 2021 EMPLOYER WAGE TAX

Entity Classification (MUST select one):			
X Trust X Individual/ Sole X Corporation X Partnership X	Estate X Government X	Non-Profit X D	isregarded Entity
Business Name BUSINESS CUSTOMER BUSINESS NAME		_	21 WAGE : FEBRUARY 28, 2022
POSTMESS COSTAILER POSTMESS MAILE	· • • • • • • • • • • • • • • • • • • •	PHTIN C	99999999
First Name MI Last Name			
Street Address	Apt / Suite	<u>EIN</u>	99999999
123 CUSTOMER STREET ADDRESS			
<u>City</u> <u>State</u> Zip / Postal Code	Taxpayer E-mail Address		
PHILADELPHIA PA 00000-0000		-	MAIL.COM
Check Box If Applies: X Address Change X Amended Retu	rn X Final Return: MM - 3	DD-YYYY	
A. Enter the number of Philadelphia Residents for whom wage to March 12, 2021	ax was remitted for the pay p		A. 99999
B. Enter the number of nonresidents (employees living outside was remitted for the pay period including March 12, 2021			в. 99999
C. Total number of employees for all company locations report Tax Return for the first quarter of 2021 (for the pay period incl			C. 99999
D. Number of employees working at company locations within	n Philadelphia city limits, fo	or the pay period	
including March 12, 2021			D. 99999
Gross Compensation per W-2 forms for all employees		1.	99999999999
Non-Taxable Gross Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia)		2.	99999999999
Taxable income paid to employees earning tips on which Cit was not withheld		3.	99999999999
Gross Compensation per W-2 forms on which Philadelphia Withheld or due (Line 1 - [Line 2 + Line 3])	Vage Tax was	4.	99999999999
5. Taxable Gross Compensation paid to <u>residents</u> of Philad January 1, 2021 to June 30, 2021		5.	99999999999
6. Tax Due (Line 5 times .038712)		6.	99999999999
7. Taxable Gross Compensation paid to <u>residents</u> of Philac July 1, 2021 to December 31, 2021	delphia	7.	99999999999
8. Tax Due (Line 7 times .038398)		8.	99999999999
9. Taxable Gross Compensation paid to <u>nonresidents</u> of Pl January 1, 2021 to June 30, 2021		9.	99999999999
10. Tax Due (Line 9 times .035019)			99999999999
11. Taxable Gross Compensation paid to <u>nonresidents</u> of Pl July 1, 2021 to December 31, 2021	hiladelphia		99999999999
•			
12. Tax Due (Line 11 times .034481)			99999999999
13. Total Tax Due (Add Lines 6, 8, 10 and 12)		13.	99999999999
14. Tax previously paid for 2021		14.	99999999999
15. ADDITIONAL TAX DUE If Line 13 is greater than Line 14, each		15.	99999999999
16. TAX OVERPAID If Line 14 is greater than Line 13, enter the See instructions			99999999999
Under penalties of perjury, as set forth in 18 PA C.S. §§ 49 accompanying statements and schedules, and to the best of	002-4903 as amended, I swear my knowledge and belief, thev व	that I have reviewers	ed this return and ete.
Taxpayer Signature	,	•	
Preparer Signature	Date	Phone #	

Company Name柳如 & Submission Date

Philadelphia Scan Line Data

2021 Annual Wage Tax Reconciliation Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 – 5	Type Tax ID - 01
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 - 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

Detach here

2021 ANNUAL RECO		Due Date: Decem	ıber 31, 2021	
NAME: Quincy J. Taxpayer		Tax Due	777777	.00
Philadelphia Tax Identification # (PHTIN):	0009999999	Interest & Penalty	777777	.00
	Make check payable to: "Cit Include your Account Numbe	Total Due by of Philadelphia" er on your check or money order.	777777	.00

2021 School Income Tax Return General Filing Information

The School District of Philadelphia imposes a tax on different classes of net income. Examples of taxable income are dividends, certain interest, certain rents, and royalties. All residents of Philadelphia who receive these types of income must pay the tax.

<u>Who should file</u> - Only Philadelphia residents with taxable income. Review the instructions on Page 2 for a list of taxable income. **Interest on bank savings accounts, checking accounts and certificates of deposit issued by banks is not taxable**.

If you were a resident of Philadelphia for only a portion of 2021, indicate your period of residency in the space provided on the return. Certain taxable income should be pro-rated based on your period of residency. Fox example, if you owned a stock for the entire year and received a dividend of \$1,000, but moved to Philadelphia on July 1, 2021, only \$500 of the dividend would be taxable. If this was your only taxable dividend, you would enter \$500 on Line 1 of the tax return.

If income was realized on a specific date, your residency on that date will determine its taxability. In the above example, if you had a short-term capital gain (held six months or less) that was realized on June 1, 2021, none of that gain is taxable since you were not a Philadelphia resident on that date. For further information, contact the Technical Staff at **revenuetaxadvisors@phila.gov**.

Filing status - A husband and wife may file a combined return. However, losses from one spouse cannot be offset against gains from the other spouse.

Social Security Numbers - This return contains provisions for Social Security numbers to be completed. Disclosure of Social Security numbers is required pursuant to the provisions of Title 19 of the Philadelphia Code and regulations promulgated thereto. Social Security numbers are used to identify taxpayers and to ensure compliance of all City tax laws. Social Security numbers are treated as confidential, except in the course of Department of Revenue official business.

Change Form - If your information has changed go to PTC Link or use the Change Form to update your account information. The Change Form can be found at **www.tax-services.phila.gov**. For example, if your spouse is deceased or your address has changed your account needs to be updated. The change form requires your name and Social Security Number be provided.

<u>When to file</u> - This return is due on or before April 18, 2022. **Failure to file and pay by this date will result in the imposition of interest and penalty**.

<u>Internet Filing</u> – File on-line at Philadelphia Tax Center <u>www.tax-services.phila.gov</u> or Sign the paper return and mail to: Philadelphia Department of Revenue, P.O. Box 389, Philadelphia, PA 19105-0389.

<u>Where to File</u> - To file this return online, go to <u>www.tax-services.phila.gov</u>. <u>After submitting the return you must print the resulting confirmation page for your records.</u>

<u>Payment of tax</u> – Payments can be made on-line at Philadelphia Tax Center www.tax-services.phila.gov or by check. If the tax due on Line 14 of the School Income Tax return is \$1 or more, make a check payable to "City of Philadelphia". Do not remit tax due if less than \$1. Internet filers can pay the tax due via debit card, credit card or e-check. A user fee is added of 2.25% when paying by credit card and 3.95% when paying by debit card. Paying by E-Check is **FREE**.

<u>In Person Payments</u> - Payments can be made in person in the Concourse area of the Municipal Services Building (1401 John F. Kennedy Blvd.), but you may need an appointment first. Visit <u>www.tax-services.phila.gov</u> for our latest COVID-19 guidance.

ACH Credits are accepted for payment of tax. For more information or to enroll in this program go to https://phila.gov/revenue/eft-ach or email michele.gamble@phila.gov.

Returned Checks. If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize The City of Philadelphia or its agent to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia or its agent may re-present your check electronically to your depository institution for payment.

Termination of School Income Tax filing responsibility - If you no longer have income subject to School Income Tax, go on-line to www.tax-services.phila.gov or use a Change Form to indicate the termination of School Income Tax filing responsibility. If the School Income Tax filing responsibility terminated prior to 2021, mail a Change Form indicating the date of termination but do not complete and mail the 2021 School Income Tax return. Find a Change Form at www.phila.gov/tax-change.

<u>Contact information</u>: Send e-mail to <u>revenue@phila.gov</u> or call **215-686-6600**. Returns and the Change Form can be downloaded from <u>www.phila.gov/revenue</u> in the "Tax Forms & Instructions" section and require Adobe Acrobat Reader.

Interest, Penalties and Costs

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 11/4% of the unpaid tax for each month or fraction thereof.

For current interest rates, see the Department of Revenue's website at www.tax-services.phila.gov.

Page 1 2021 SIT Inst. 12-14-2021

INSTRUCTIONS FOR PREPARING THE SCHOOL INCOME TAX RETURN

Read these instructions carefully to determine if you have income subject to the tax. Income from Federal Schedule "C" business income and W-2 income should not be reported on the School Income Tax return. <u>Beginning with tax year 2016, proceeds from the Pennsylvania Lottery are now taxable.</u>

Any net losses on Lines 1 through 8 of the return should be entered as "0". Losses may not be used to offset other types of income.

Print your numbers legibly and boldly within the spaces provided to ensure efficient and accurate processing of your return. Photocopies of this return are not acceptable.

Line 1. All dividends are taxable unless they are a return of capital on a life insurance policy, from common stock of a National Bank, or from United States government obligations. All other dividends are taxable regardless of the source. You cannot reduce this income by reinvested dividends.

Line 2. Interest income on the Federal or State tax return may be included. Examples of taxable interest include, but are not limited to: interest income from securities, mortgages, private loans, insurance policies, bank notes, repurchase agreements, Fannie and Ginnie Mae obligations, and other sources.

The following are examples of non-taxable interest income:

- A. Direct obligations of the Federal Government
- B. Bonds or debt obligations of Pennsylvania or its political subdivisions
- C. Interest on savings, checking, escrow and money market savings accounts that are deposited in:
 - 1. Private Banks

- 4. Credit Unions
- 2. Building and Loan Associations
- Savings Banks
- 3. Savings and Loan Associations
- 6. Bank and Trust Company or Trust Companies
- Line 3. The distribution of income from a "Subchapter S" Corporation. For more information see Worksheet "S" on www.tax-services.phila.gov.
- **Line 4.** The pro rata share of any limited partnership income not otherwise subject to Philadelphia Net Profits Tax is taxable. If this is a net loss, enter "0".
- Line 5. Income from estates and trusts is taxable only if it is received by or credited to the beneficiary and is the type of income that would normally be subject to this tax. For example, if the income from a trust consists of interest and dividends, the amount taxable would be determined as in Lines 1 and 2 above.
- **Line 6.** Net gains and losses are taxable from the sale of tangible and intangible personal property and real property held for six months or less. **Note: This holding period differs from the 12 months or less period used by the Federal Government to identify short term capital gains.** If this is a net gain, enter the gain on Line 6. If this is a net loss, enter "0".
- **Line 7.** Net rental income received from the ownership of real or personal property is taxable unless the income is subject to Philadelphia Business Income & Receipts and/or Net Profits taxes. If this is a net loss, enter "0". For School Income Tax purposes, report the net rental activity from a property which meets all of the following three criteria:
 - 1. It is the principal residence of the owner
 - 2. It is totally residential
 - 3. It consists of 3 rental units or less.

If the activity does not meet these criteria, you must file Business Income & Receipts and/or Net Profits taxes.

Owners of properties with 4 or more rental units must file the Business Income & Receipts and/or Net Profits tax returns. Rental units do not include the unit occupied by the owner. (See BIRT Regulations Section 101 D. 8.).

- **Line 8.** Report the following income: 1) royalty or copyright, 2) an award of punitive damages, 3) the monetary value of any prize or award, 4) income from any annuity under a policy of insurance unless payable from a contract of employment as a part of retirement or pension plan, and 5) net proceeds from gambling (**including Pennsylvania Lottery Cash Prizes**). If this is a net loss, enter "0".
- Line 9. Add Lines 1 through 8.
- **Line 10.** You may include all reasonable expenses directly incurred in the production of taxable income if they were paid solely for the production of that income. Examples of allowable expenses are: 1) safe deposit box rentals, 2) margin account interest, and 3) any fee paid in 2018 for the preparation of the School Income Tax return.
- Line 11. Subtract Line 10 from Line 9.
- Line 12. Gross Tax Due. Multiply Line 11 by 3.8398%.
- Line 13. Enter here any credits from prior years and/or tax previously paid.
- Line 14. TAX DUE. If Line 12 is greater than Line 13, enter the tax due on Line 14 and in the "Tax Due" box of the payment coupon.
- **Line 15A.** If Line 13 is greater than Line 12, enter the amount of tax overpaid to be **REFUNDED**.

OR

Line 15B. If Line 13 is greater than Line 12, enter the amount of tax overpaid to be **APPLIED** to the 2022 School Income Tax.

For more on filing the School Income Tax Return go to bit.ly/sitvideo.

2021 School Income Tax

Form Barcode Number: 30321 Barcode Type: Code 3 of 9

Field Definition Classification Barcode	Max Chars.	X/Y Start 56/64	X/Y End 77/64
Registartion Point (Top, Right)		81/3	82/3
Registartion Point (Pop, Pagni)		4/64	5/64
Registartion Point (Bottom, Right)		79/63	80/63
registartion rount (Bottom, reight)		70700	00/00
Trust - Entity Type Check Box	1	39/5	
Individual/Sole Proprietor - Entity Type Check Box	1	46/5	
Philadelphia Tax Identification Number	10	66/3	75/3
EIN	9	66/5	74/5
Social Security Number	9	66/7	74/7
Business Name	255*	6/7	49/7
First Name	50*	6/10	23/10
Middle Initial	1	26/10	
Last Name	255*	29/10	49/10
Street Address	255*	6/12	37/12
Apt/Suite#	30*	40/12	47/12
City	100*	50/12	65/12
State	2	68/12	69/12
Zip/Postal Code	10	72/12	81/12
Email Address	255*	52/10	81/10
Spouse Social Security Number	9	20/15	28/15
Spouse First Name	50*	32/15	52/15
Spouse Middle Initial	1	55/15	
Spouse Last Name	255*	58/15	78/15
Partial Year Start Date	10	39/17	48/17
Partial Year End Date	10	52/17	61/17
Address Change?	1	21/19	
Amended Return?	1	33/19	
Final Return?	1	45/19	
Termination Date	10	55/19	64/19
Line 1	12	68/21	79/21
Line 2	12	68/23	79/23
Line 3	12	68/25	79/25
Line 4	12	68/27	79/27
Line 5	12	68/29	79/29
Line 6	12	68/32	79/32
Line 7	12	68/34	79/34
Line 8	12	68/36	79/36
Line 9	12	68/38	79/38
Line 10	12	68/40	79/40
Line 11	12	68/42	79/42

2021 School Income Tax

Form Barcode Number: 30321 Barcode Type: Code 3 of 9

	Field Definition	May Chara	V/V Ctout	V/V End
	Field Definition	Max Chars.	X/Y Start	X/Y End
Line 12		12	68/44	79/44
Line 13		12	68/46	79/46
Line 14		12	68/48	79/48
Line 15a		12	68/51	79/51
Line 15b		12	68/53	79/53

2021 SCHOOL INCOME TAX

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE **DUE DATE: APRIL 18, 2022**

Entity Classification (MUST select one): X Individual/ Sole Proprietor X Trust

99999999 <u>EIN</u>

Business Name

BUZINEZS CUSTOMER BUZINEZS NAME

999999999 <u>SSN</u>

Company Name / ID & Submission Date

		MEREMAILAD	State Zip/Postal Cod
		LPHIA	
	<u>MI</u>	Spouse's Last N	
NAME	M	LASTNAME.	••••••
MM-DD-YYY	Y MM-DI)-YYYY	
ended Return X Fi	nal Return: MI	1- DD-YYYY	
tion 203(a))		1.	99999999999
		2.	99999999999
egs. 202 and 203)		3.	99999999999
nter "0" (zero)		4.	99999999999
, ,			99999999999
ate of Trust (Reg. 20		5.	
		6.	99999999999
			99999999999
			999999999999
			99999999999
. 204(a))		10.	99999999999
		11.	99999999999
		12.	99999999999
		13.	99999999999
ne difference here			99999999999
		15A.	99999999999
		15B.	99999999999
			ad this raturn
nd to the best of my kno	wledge and belie	f, they are true and o	omplete.
Date		Phone #	
Date		Phone #	
Date		Phone #	
	Apt / Suite SUITE NAME NAME NAME NAME NAME MM-DD-YYY ended Return X Fi tion 203(a))	Apt / Suite City SUITE PHILADE First Name MI NAME MM DD-YYYY MM-DD ended Return X Final Return: MN tion 203(a))	Apt / Suite SUITE PHILADELPHIA



2021 School Income Tax

S Corporation Shareholder Worksheet to Calculate Regulatory Exclusion

To be used by S Corporation Shareholders who reported their pro-rata share of S Corporation net income on their 2007 through 2013 School Income Tax Returns.

Taxpayer Name		Social Security Number —
S Corporation Name		Employer ID Number
Calculation of Regulatory Exclusion for 2021 N	let Taxable Distributior	ns
Line 1. Distributions from AAA (from 2021 Federal 11)	20S Schedule K-1 - Line 16D)	
Line 2. Pro rata S Corporation Income from 2021 Feder	eral 1120S (If a loss enter zero	p).
Line 3. Difference (Line 1- Line 2)		
* If Excess Distributions (Line 3 greater than 0) go to	Line 4 to calculate the exclus	sion that can be taken.
**If Line 3 <u>is less than or equal to 0 (</u> i.e. negative num Income Tax return and do <u>not</u> complete the rest of th		from Line 1 on Line 3 of the 2019 School
Line 4. Exclusion Base Available (Total from, Line 7 of	of the 2019 Worksheet)	
Line 5. 2019 Exclusion Allowed (Lower of Line 3 or L	ine 4)	
Line 6. Net Taxable Distributions (Line 1 - Line 5)		
***Report the Net Taxable Distributions from Line 6 o	n the 2019 School Income Ta	x return Line 3.
Line 7. Remaining Exclusion Base for 2021 SIT (Line	4 - Line 5)	
Under the penalties of perjury, as set forth in 18 PA C.C. §§ 490 of my knowledge and belief, they are true and complete.	02-4903 as amended, I swear	that I have reviewed this worksheet and to the best
Taxpayer Signature :_	Date:	Phone No
Spouse's Signature :_	Date:	Phone No
Preparer Signature :_	Date:	Phone No

Philadelphia Scan Line Data

2021 School Income Tax Payment and Extension Coupons

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 – 5	Type Tax ID - 29
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 - 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

SCHOOL INCOME TAX EXTENSION WORKSHEET

An automatic extension of time for filing the 2021 School Income Tax will be granted for 60 days by filing an extension payment coupon and paying 100% of the estimated tax due. If an extension of time to file has been obtained from the Internal Revenue Service for filing your individual tax return, the corresponding School Income Tax return is due on or before the due date of the federal extension. You will not receive a written confirmation of your extension request. Filing the extension payment coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date.

1. Total Tax (100% of estimated tax due)	777777	.00
2. Other payments and/or credits you expect to report on Line 13	777777	.00
Tax balance due (Line 1 minus Line 2) Enter here and on the extension payment coupon	777777	.00

If Line 2 is greater than Line 1, do not file the extension coupon.

2021 SCHOOL INCOME TAX PAYMENT COUPON

NAME: FRODO BAGGINS Tax Due 7777777 .00

Philadelphia Tax Identification # (PHTIN): 0009999999 Interest & Penalty 7777777 .00

Total Due 7777777 .00

Make check payable to: "City of Philadelphia"
Include the last 4 digits of your Social Security Number on your check or money order.

2021 SCHOOL INCOME TAX EXTENSION PAYMENT COUPON

NAME: THORIN OAKENSHIELD

Philadelphia Tax Identification # (PHTIN): 00099999999



Extension Payment

(From Line 3 of the worksheet.) 7777777 .00

Due Date: April 18, 2022

Due Date: April 18, 2022

Make check payable to: "City of Philadelphia" Include the last 4 digits of your Social Security Number on your check or money order.

General information for 2021 Business Income & Receipts Tax (BIRT) and Net Profits Tax (NPT)

Tax regulations and forms are available at www.phila.gov/revenue

STOP! Do you have less than or equal to \$100,000 in Philadelphia taxable gross receipts? If yes, you are **not** required to file the BIRT return. Instead, visit www.tax-services.phila.gov to file a "Not Tax Liability" or NTL form. You will need to create a username and password to use the system. You may still be liable for the NPT return.

When and where to file – The 2021 BIRT and NPT taxes are due by April 18, 2022. A return or NTL must be filed even if an overall loss is incurred. Failure to file a return by the due date could result in fines, legal costs, and non-filer penalties. Visit <u>taxservices.phila.gov</u> to file and pay these taxes. You will need to create a username and password to use the system. But payments can be made without a username and password. Payments can be made using eCheck (free!) or credit or debit card (fee). Paper returns are also available. Do not enclose payments with your tax return.

Please neatly print or type all information. Do not staple fold or submit photocopies of the tax return. Do not submit copies of Federal returns. File only required schedules.

For tax due greater than \$5,000: Beginning January 1, 2018, taxpayers with BIRT or NPT due of \$5,000 or greater must pay electronically. Visit www.tax-services.phila.gov to create a username and password to file and pay. Electronic payments can be made without a username and password. **eCHECK IS FREE.**

Important mailing information: If requesting a refund for either BIRT or NPT, both returns **must** be mailed together to P.O. Box 1137 to receive proper credit and to enable prompt processing of your refund request. If both returns are not mailed together your refund request may be denied.

Mail payments to:
City of Philadelphia
Department of Revenue
P.o. Box 1393

Philadelphia, PA 19105-1393

Mail returns requesting a refund to:

City of Philadelphia Department of Revenue P.o. Box 1137

Philadelphia, PA 19105-1137

Mail returns not requesting a refund to:

City of Philadelphia
Department of Revenue
P.o. Box 1660
Philadelphia BA 10105 14

Philadelphia, PA 19105-1660

Returned checks: If your check is returned unpaid for insufficient or uncollected funds, (1) you authorize the City of Philadelphia, or its agent, to make a one-time electronic funds transfer from your account to collect a fee of \$20; and (2) The City of Philadelphia, or it's agent, may re-present your check electronically to your bank for payment.

How to update your account information: If your business closed, changed organization or entity, or have updated information, complete a Change Form found at www.phila.gov/revenue/tax-change. If you maintain a Commercial Activity License but did not actively engage in business during the year, complete a Change Form to indicate you are no longer in business. Do not file a BIRT and/or NPT returns. If you begin a business again with the same Federal Identification or Social Security number you can reinstate your account. If there was a change of business entity (e.g., individual proprietorship to corporation), you need a new tax account number and Commercial Activity License.

To report a change of address, check the box on Page 1 of the return and file a Change Form.

Estimate Instructions

Jump Start Philly participants: All business that have been approved as a "new business" as defined under Philadelphia Code 19-3800 and has subsequently met or will meet the employment requirements, use Worksheet N to complete the BIRT and NPT returns.

All other new businesses starting after January 1, 2019 (that do not qualify for Jump Start Philly): When filing and paying your *first* BIRT return (for the first year of business), no estimated tax payments are required toward your second-year return. Pay the actual tax (Line 3) for 2021 by April 18, 2022. The second year of filing, taxpayers have the option to make four quarterly estimated payments toward the third-year return. For the third year BIRT filing and tax years thereafter, 100% estimated payments are due with the current year's return.

For all other businesses started before 2019: you must pay an estimate tax payment toward the 2022 BIRT for all businesses operating in Philadelphia. This estimate is equal to 100% of the 2021 tax liability found on Line 3, prior to the application of any tax credits. If you enter an amount on line 6 less than the among of Line 3, you may be billed additional interest in penalty if you owe additional tax when filing.

2021 Business Income and Receipts Tax

If all business is conducted and/or located within Philadelphia, only the BIRT-EZ Pages 1 and 2 should be completed and filed.

If business is conducted and/or located both in and out of Philadelphia, only Page 1 of the BIRT return and the appropriate combination of Schedules A through E should be completed and filed.

Taxpayers must use the same method (Schedule A, Method I or Schedule B, Method II) that they elected on the first Business Income and Receipts Tax return filed. Only Schedule A (Form 24715) or Schedule B (Form 24415) should be completed and filed.

You must complete Schedule C-1 (Form 24515) if you are apportioning your income. Failure to include this schedule with the return may result in the disallowance of your apportionment and you may be billed. If Line 3 of Schedule C-1 is equal to 100%, the BIRT-EZ return must be filed instead. An exception to the required use of the BIRT-EZ return (for a taxpayer whose business activity is 100% within the City of Philadelphia) is in the case of a manufacturer, wholesaler and/or retailer reporting the receipts base tax using the Alternate Receipts Tax Computation. The Alternative Receipts Tax Computation is calculated on BIRT Schedule E which would require the taxpayer to use 2021 BIRT (i.e. long form) with Schedule C-1 calculated to 100%. Schedule C-1 should not be completed or filed if the BIRT-EZ return is filed.

If your business started in 2021 and has been approved as a New Business as defined under Philadelphia Code 19-3800 and has subsequently met or will meet the employment requirements, then use Worksheet N to complete the Business Income and Receipts and Net Profits tax returns. Worksheet N can be downloaded from www.phila.gov/revenue in the "Tax Returns" section.

2021 Net Profits Tax

Every individual residing in Philadelphia during 2021 and operating a business or other activity inside or outside of Philadelphia and non- residents of Philadelphia, if engaged in such activities within Philadelphia, are subject to the Net Profits Tax. Corporations are not subject to the Net Profits Tax.

Every partnership, limited partnership, limited liability company filing with the IRS as a partnership, association, or other group of two or more persons operating a business within Philadelphia, whether residents or non-residents of Philadelphia, is subject to the Net Profits Tax. A partnership comprised solely of corporate partners must file a Net Profits Tax return even if no tax liability exists. The City of Philadelphia follows the Federal tax treatment for LLCs. If the LLC chose corporate tax treatment, it would not be liable for Net Profits Tax. If the LLC chose to be treated as a partnership or as a disregarded entity, treated for federal filing purposes as an individual, it would be liable for Net Profits Tax.

Every estate or trust is subject to the Net Profits Tax if the estate or trust is engaged in any business which is subject to the Net Profits Tax per Income Regulation 220(A)(3).

Interest, Penalties and Costs

<u>Effective January 1, 2014</u> - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 11/4% of the unpaid tax for each month or fraction thereof.

For current interest rates, see the Department of Revenue's website at www.tax-services.phila.gov.

2021 Business Income & Receipts Tax - Page 1

Form Barcode Number: 30421 Barcode Type: Code 3 of 9

Field Definition	Max Chars.		
Classification Barcode		56/64	77/64
Secondary Classification Barcode		58/15	79/16
Registartion Point (Top, Right)		82/4	83/4
Registartion Point (Bottom, Left)		5/64	6/64
Registartion Point (Bottom, Right)		81/63	82/63
Individual/Sole Proprietor - Entity Type Check Box	1	6/7	
Corporation - Entity Type Check Box	1	17/7	
Partnership - Entity Type Check Box	1	28/7	
Estate - Entity Type Check Box	1	39/7	
Trust - Entity Type Check Box	1	48/7	
Philadelphia Tax Identification Number	10	67/9	76/9
EIN	9	67/11	75/11
Social Security Number	9	67/13	75/13
Business Name	255*	5/10	54/10
First Name	50*	5/13	24/13
Middle Initial	1	27/13	
Last Name	255*	30/13	54/13
Street Address	255*	5/16	43/16
Apt/Suite#	30*	46/16	54/16
City	100*	5/19	23/19
State	2	26/19	27/19
Zip/Postal Code	10	31/19	40/19
Email Address	255*	45/19	80/19
Address Change?	1	19/21	
Amended Return?	1	31/21	
Final Return?	1	43/21	
Termination Date	10	53/21	62/21
Line 1	12	68/26	79/26
Line 2	12	68/28	79/28
Line 3	12	68/30	79/30
Line 4	12	68/32	79/32
Line 5	12	68/34	79/34
Line 6	12	68/36	79/36
Line 7	12	68/38	79/38
Line 8	12	68/42	79/42
Line 9	12	68/44	79/44
Line 10	12	68/46	79/46
Line 11	12	68/48	79/48
Line 12a	12	68/51	79/51
Line 12b	12	68/53	79/53
Line 12c	12	68/55	79/55

2021 BIRT - Schedule B

Form Barcode Number: 30521 Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		57/64	78/64
Secondary Classification Barcode		5/6	6/18
Registartion Point (Top, Left)		5/3	6/3
Registartion Point (Top, Right)		80/4	81/4
Registartion Point (Bottom, Left)		6/64	7/64
Registartion Point (Bottom, Right)		81/63	82/63
Philadelphia Tax Identification Numb	er 10	17/5	26/5
EIN	9	17/7	25/7
Social Security Number	9	17/9	25/9
Line 1	12	68/12	79/12
Line 1 Loss	1	65/12	
Line 2a	12	68/17	79/17
Line 2b	12	68/19	79/19
Line 2b Loss	1	65/19	
Line 2c	12	68/21	79/21
Line 2c Loss	1	65/21	
Line 2d	12	68/23	79/23
Line 2d Loss	1	65/23	
Line 2e	12	68/27	79/27
Line 2f	12	68/29	79/29
Line 2f Loss	1	65/29	
Line 2g	12	68/31	79/31
Line 2h	12	68/33	79/33
Line 2i	8	72/35	79/35
Line 2j	12	68/37	79/37
Line 2j Loss	1	65/37	
Line 3	12	68/39	79/39
Line 3 Loss	1	65/39	
Line 4	12	68/41	79/41
Line 4 Loss	1	65/41	
Line 5	12	68/43	79/43
Line 5 Loss	1	65/43	
Line 6	8	72/45	79/45
Line 7	12	68/47	79/47
Line 7 Loss	1	65/47	
Line 8	12	68/49	79/49
Line 8 Loss	1	65/49	
Line 9	12	68/51	79/51
Line 9 Loss	1	65/51	
Line 10	12	68/54	79/54
Line 11	12	68/56	79/56
Line 12	12	68/58	79/58
Line 12 Loss	1	65/58	
Line 13	12	68/60	79/60
	12	00,00	10,00

2021 BIRT - Schedule C-1

Form Barcode Number: 30621 Barcode Type: Code 3 of 9

Field Definition Classification Barcode Secondary Classification Barcode Registartion Point (Top, Left) Registartion Point (Top, Right) Registartion Point (Bottom, Left) Registartion Point (Bottom, Right)	Max Chars.	X/Y Start 57/64 5/6 5/3 80/4 6/64 81/63	X/Y End 78/64 6/18 6/3 81/4 7/64 82/63
Philadelphia Tax Identification Number EIN Social Security Number Line 1 Line 2 Line 3	er 10	18/4	27/4
	9	18/6	26/6
	9	18/8	26/8
	12	65/40	76/40
	12	65/42	76/42
	8	69/44	76/44

2021 BIRT - Schedule D

Form Barcode Number: 30721 Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		57/64	78/64
Secondary Classification Barcode		5/6	6/18
Registartion Point (Top, Left)		5/3	6/3
Registartion Point (Top, Right)		80/4	81/4
Registartion Point (Bottom, Left)		6/64	7/64
Registartion Point (Bottom, Right)		81/63	82/63
Philadelphia Tax Identification Numb	er 10	18/4	27/4
EIN	9	18/6	26/6
Social Security Number	9	18/8	26/8
Line 1	12	67/16	78/16
Line 2	12	67/18	78/18
Line 3	12	67/20	78/20
Line 4	12	67/22	78/22
Line 5a	12	67/24	78/24
Line 5b	12	67/26	78/26
Line 5c	12	67/28	78/28
Line 5d	12	67/30	78/30
Line 6	12	67/32	78/32
Line 7	12	67/34	78/34
Line 8	12	67/36	78/36
Line 9	12	67/38	78/38
Line 10	12	67/40	78/40
Line 11	12	67/42	78/42
Line 12	12	67/44	78/44
Line 13	12	67/46	78/46

2021 BIRT - Schedule A

Form Barcode Number: 30821 Barcode Type: Code 3 of 9

Field Definition Classification Barcode Secondary Classification Barcode Registartion Point (Top, Left) Registartion Point (Top, Right) Registartion Point (Bottom, Left) Registartion Point (Bottom, Right)	Max Chars.	X/Y Start 57/64 5/6 5/3 80/4 6/64 81/63	X/Y End 78/64 6/18 6/3 81/4 7/64 82/63
Philadelphia Tax Identification Numb	er 10	18/4	27/4
EIN	9	18/6	26/6
Social Security Number	9	18/8	26/8
Line 1	12	68/20	79/20
Line 1 Loss	1	65/20	
Line 2	12	68/22	79/22
Line 2 Loss	1	65/22	
Line 3	12	68/24	79/24
Line 3 Loss	1	65/24	
Line 4	12	68/26	79/26
Line 4 Loss	1	65/26	
Line 5	12	68/28	79/28
Line 5 Loss	1	65/28	
Line 6	12	68/30	79/30
Line 6 Loss	1	65/30	
Line 7	12	68/32	79/32
Line 7 Loss	1	65/32	
Line 8	8	72/34	79/34
Line 9	12	68/36	79/36
Line 9 Loss	1	65/36	
Line 10	12	68/38	79/38
Line 10 Loss	1	65/38	
Line 11	12	68/40	79/40
Line 11 Loss	1	65/40	
Line 12	12	68/42	79/42
Line 13	12	68/44	79/44
Line 14	12	68/46	79/46
Line 14 Loss	1	65/46	
Line 15	12	68/48	79/48

2021 BIRT - Schedule E

Form Barcode Number: 30921 Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		57/64	78/64
Secondary Classification Barcode		5/6	6/18
Registartion Point (Top, Left)		5/3	6/3
Registartion Point (Top, Right)		80/4	81/4
Registartion Point (Bottom, Left)		6/64	7/64
Registartion Point (Bottom, Right)		81/63	82/63
Philadelphia Tax Identification Numb	er 10	18/4	27/4
EIN	9	18/6	26/6
Social Security Number	9	18/8	26/8
Line 1	12	67/16	78/16
Line 2	12	67/18	78/18
Line 3	12	67/20	78/20
Line 4	12	67/22	78/22
Line 5	12	67/27	78/27
Line 6a	12	67/30	78/30
Line 6b	12	67/32	78/32
Line 7	12	67/34	78/34
Line 8	12	67/36	78/36
Line 9	12	67/38	78/38
Line 10	12	67/43	78/43
Line 11a	12	67/46	78/46
Line 11b	12	67/48	78/46
Line 12	12	67/50	78/50
Line 13	12	67/52	78/52
Line 14	12	67/54	78/54
Line 15	12	67/56	78/56

2021 BIRT - Schedule SC

Form Barcode Number: 31021 Barcode Type: Code 3 of 9

Field Definition Classification Barcode Secondary Classification Barcode Registartion Point (Top, Left) Registartion Point (Top, Right) Registartion Point (Bottom, Left) Registartion Point (Bottom, Right)	Max Chars.	X/Y Start 57/64 5/6 5/3 80/4 6/64 81/63	X/Y End 78/64 6/18 6/3 81/4 7/64 82/63
Philadelphia Tax Identification Numb EIN Social Security Number	per 10 9 9	18/4 18/6 18/8	27/4 26/6 26/8
Line 1 Line 2 Line 3 Line 4 Line 5 Line 6 Line 7 Line 8 Line 9	12 12 12 12 12 12 12 12	67/22 67/25 67/28 67/31 67/34 67/37 67/40 67/43	78/22 78/25 78/28 78/31 78/34 78/37 78/40 78/43 78/46
Line 9 Line 10 Line 11 Line 12 Line 13	12 12 12 12 12	67/49 67/52 67/55 67/58	78/49 78/52 78/55 78/58

2021 BIRT - Worksheet N

Form Barcode Number: 31121 Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		57/64	78/64
Registartion Point (Top, Left)		5/3	6/3
Registartion Point (Top, Right)		80/4	81/4
Registartion Point (Bottom, Left)		6/64	7/64
Registartion Point (Bottom, Right)		81/63	82/63
Philadelphia Tax Identification Num	nber 10	18/4	27/4
EIN	9	18/6	26/6
Social Security Number	9	18/8	26/8
(1st Section) Line 1	12	68/15	79/22
(1st Section) Line 1 Loss	1	64/15	
(1st Section) Line 2	4	75/17	78/17
(1st Section) Line 3	12	68/22	79/22
(1st Section) Line 3 Loss	1	64/22	
(1st Section) Line 4	4	75/24	78/24
(2nd Section) Line 1	12	68/31	79/31
(2nd Section) Line 1 Loss	1	64/31	
(2nd Section) Line 2	4	75/33	78/33
(2nd Section) Line 3	12	68/38	79/38
(2nd Section) Line 3 Loss	1	64/38	
(2nd Section) Line 4	4	75/40	78/40
(3rd Section) Line 1	12	68/48	79/48
(3rd Section) Line 1 Loss	1	64/48	
(3rd Section) Line 2	4	75/50	78/50
(3rd Section) Line 3	12	68/55	79/55
(3rd Section) Line 3 Loss	1	64/55	
(3rd Section) Line 4	4	75/57	78/57

2021 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX FOR BUSINESS CONDUCTED IN AND OUT OF PHILADELPHIA

Entity Classification (MUST select one):			
X Individual/ Sole X Corporation X Partnership Proprietor	X Estate X Trust		2021 BIRT DATE: APRIL 18, 2022
BUSINESS CUSTOMER BUSINESS NAME		<u>PHTIN</u>	999999999
		EIN	999999999
FIRSTNAME MI Last Name FIRSTNAME M LASTNAM	1E	SSN	99999999
Street Address 123 CUSTOMER STREET ADDRESS	Apt/Suite SUITE		
City State Zip/Posta PHILADELPHIA · · · · · PA 00000-			EMAIL.COM
Check Box If Applies: X Address Change X Amend	ed Return X Final Return: MM	- D D - YYYY	
COMPUTATION OF TAX DUE OR OVERPAYMEN	YOU MUST COMPLETE	WORKSHEET "	S" and SCHEDULE "C-1
NET INCOME PORTION OF TAX (from Schedule B, I If there is no tax due, enter "0")		1.	99999999999
GROSS RECEIPTS PORTION OF TAX (from Schedu If there is no tax due, enter "0"	le D, Line 13).	2.	99999999999
3. Tax Due for the 2021 Business Income & Receipts Ta	x (Line 1 plus Line 2)	3.	99999999999
Credit from Special Credit Schedule (SC). (Cannot ex	ceed amount on Line 3)	4.	99999999999
5. Tax Due 2021. (Line 3 minus Line 4)		5.	99999999999
6. MANDATORY 2022 BIRT Estimated Payment (See	Instructions)	6.	99999999999
7. Total Due by 4/18/2022 (Line 5 plus Line 6)		····· 7.	999999999999
ESTIMATED PAYMENTS AND OTHER CREDITS			
8. Include any estimated and/or extension payments and any credit from overpayment of the 2020 BIRT	of 2021 BIRT previously made, and/or 2021 NPT return	8.	99999999999
9. Net Tax Due (Line 7 less Line 8). If Line 8 is greater than Line 7, enter "0"		9.	99999999999
Interest and Penalty Refer to web site for current percentage		10.	99999999999
 TOTAL DUE including Interest and Penalty (Line 9 plu Use payment coupon. Make check payable to: "C 		11.	99999999999
OVERPAYMENT OPTIONS If Line 8 is greater than Line 7	, enter the amount to be:		
12a. Refunded. Do not file a separate Refund Petition.		12a.	99999999999
12b. Applied to the 2021 Net Profits Tax Return		12b.	99999999999
12c. Applied to the 2022 Business Income & Receipts Tax	C	12c.	99999999999
Under penalties of perjury, as set forth in 18 PA and accompanying statements and schedules,			
Taxpayer Signature	Date	Phone #	
Prenarer Signature	Data	Dhone #	

PHTIN 9999999999 EIN 999999999 SSN 999999999

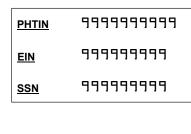
2021 BIRT SCHEDULE B

COMPUTATION OF TAX ON NET INCOME (METHOD II)

Reminder - You <u>must</u> use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. **If you are using Schedule B, do not complete or file Schedule A.**

Place "X" in box to indicate a loss. y

Net Income (Loss) as properly reported to the Federal Government	1.	X	999999999999
2. ADJUSTMENTS (Per BIRT Reg. 404 and Public Law 86-272)			
(a) Income net of interest expense attributable to direct obligations of the Federal Government, Pennsylvania or the political subdivisions of Pennsylvania. (If less than zero, enter zero on this line)	2a.		99999999999
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (T))	2b.	X	999999999999
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (D)(3))	2c.	X	999999999999
(d) Net Income (Loss) from Public Law 86-272 activities	2d.	X	999999999999
(e) Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations of which the receiving corporation owns at least 20% of the stock and/or BIRT Regulation §404 (B)(5) adjustments (Reg. 302 (O))	2e.		99999999999
(f) Line 1 minus Lines 2a through 2e	2f.	X	999999999999
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (N))	2g.		999999999999
(h) Gross Receipts per BIRT Regulation §404(B)(5)(e)	2h.		99999999999
(i) Divide Line g by Line h and enter the result here	2i.		9.999999
(j) Multiply Line f by Line i and enter the result here	2j.	X	99999999999
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j)	3.	X	999999999999
4. Total Nonbusiness Income (Loss)	4.	X	999999999999
5. Income (Loss) to be apportioned (Line 3 minus Line 4)	5.	X	999999999999
6. Apportionment Percentage from Schedule C-1, Line 3	6.		9.999999
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6)	7.	X	999999999999
Nonbusiness Income (Loss) allocated to Philadelphia	8.	X	999999999999
9. Current year Income (Loss) (Line 7 plus Line 8)	9.	X	999999999999
10. Statutory Net Income Deduction from Worksheet S, Line S5. (Must complete Schedule C-1.)	10.		99999999999
11. Loss Carry Forward, if any	11.		999999999999
12. Taxable Income (Loss). (Line 9 minus Line 10 minus Line 11)	12.	X	999999999999
13. TAX DUE (Line 12 times .0620) If Line 12 is a loss, enter zero	13.		99999999999



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2021 BIRT SCHEDULE C-1

For business conducted in and out of Philadelphia

The Department has adopted a **Single Sales/Receipts Factor Apportionment** methodology for BIRT. The Property and Payroll Factors are <u>no longer used</u> in the calculation of the Philadelphia Apportionment percentage. The Single Sales/Receipts Factor Apportionment percentage is the ratio of <u>Philadelphia</u> Sales/Receipts to Total Sales/Receipts everywhere.

The <u>sourcing</u> of sales/receipts is the <u>same as it has been</u> in prior years. *Receipts* and *Taxable Receipts* are defined at *Philadelphia Code* § 19-2601 and explained in Article III of the BIRT Regulations.

www.phila.gov/revenue/birt-regs

Market-Based Sourcing of Service/Sales for Software Companies

A **Software Company** (as defined by BIRT Regulations Section 101DD) is to source sales/receipts (for both the Receipts and Net Income bases) in accordance with **Market-based sourcing.** That is, the sale of products and the performance of services will be deemed to be the location where the recipient receives the benefit of the products and services.

This schedule must be completed in order to receive the deduction from Worksheet S.

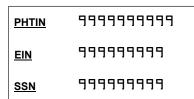
COMPUTATION OF APPORTIONMENT FACTOR TO BE APPLIED TO APPORTIONABLE NET INCOME. YOU MUST COMPLETE SCHEDULE C-1 IF YOU ARE APPORTIONING YOUR INCOME. FAILURE TO INCLUDE THIS SCHEDULE WITH YOUR RETURN MAY RESULT IN THE DISALLOWANCE OF YOUR APPORTIONMENT AND YOU MAY BE BILLED.

1.	Philadelphia Sales/Receipts (From Schedule D line 6)	1.	99999999999
2.	Gross Sales/Receipts Everywhere (From Schedule D line 4)	2.	99999999999
3.	Single Sales/Receipts Factor Apportionment Percentage (Line 1 divided by 2)	3.	9.999999

ENTER THE PHILADELPHIA RECEIPTS FACTOR APPORTIONMENT PERCENTAGE ON SCHEDULE A, LINE 8 OR SCHEDULE B, LINE 6.

DO NOT FILE THIS RETURN if Line 3 is equal to 100%. Use the BIRT-EZ return which is available at www.phila.gov/revenue.

Do not submit Schedule C-1 with the BIRT-EZ return.



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2021 BIRT SCHEDULE D

COMPUTATION OF TAX ON GROSS RECEIPTS

The following taxpayers should not file Schedule D.

· Taxpayers registered under the Pennsylvania Securities Act of 1972;

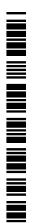
- · Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions)
- · Other Financial Businesses

These industries should file Schedules H-J, available on our website at www.tax-services.phila.gov .

Do not report negative numbers on this schedule.

1.	Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets	1.	99999999999
2.	Gross Receipts from services	2.	99999999999
3.	Gross Receipts from rentals of real property	3.	99999999999
4.	Total of Lines 1 through 3	4.	99999999999
5.	Less exclusions from: 5a. Sales delivered outside of Philadelphia	5a.	99999999999
	5b. Services performed outside of Philadelphia	5b.	99999999999
	5c. Rentals of real property outside of Philadelphia	5c.	99999999999
	5d. Other (specify)	5d.	99999999999
6.	Net Taxable Receipts before Statutory Exclusion (Line 4 minus Lines 5a through 5d)	6.	99999999999
7.	Statutory Exclusion (Lower of Line 6 or \$100,000.00)	7.	99999999999
8.	Net Taxable Receipts after Statutory Exclusion (Line 6 minus Line 7)	8.	99999999999
9.	Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.)	9.	99999999999
10.	Receipts subject to tax at the regular rate (Line 8 minus Line 9)	10.	99999999999
11.	TAX DUE at the regular rate. (Line 10 times .001415)	11.	99999999999
12.	TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable	12.	99999999999
13.	TOTAL TAX DUE (Line 11 plus Line 12) Enter here and on Page 1, Line 2 of this return.	13.	99999999999
\M^=	kehoot S. Uso to calculate Statutory Not Income Deduction		
	ksheet S - Use to calculate Statutory Net Income Deduction S1. Enter the lower of Line 6 above or \$100,000		99999999999
	S2. Enter Current Year Income from Line 11 of Schedule A or Line 9 of Schedule B		

S2. Enter Current Year Income from Line 11 of Schedule A or Line 9 of Schedule B. 99999999999 If loss, enter zero..... S2. 99999999999 S3. Enter Net Taxable Receipts from Line 6 above...... S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000)..... 9.9999 S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$100,000)...... 99999999999 Enter here and on Line 12 of Schedule A or Line 10 of Schedule B.



PHTIN	9999999999
<u>EIN</u>	999999999
SSN	99999999

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2021 BIRT SCHEDULE A COMPUTATION OF TAX ON NET INCOME (METHOD I)

To be used by taxpayers electing to report net income from the operation of a business in accordance with their accounting system, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. If you are using Schedule A, do not complete or file Schedule B.

Place "X" in box to indicate a loss.

	Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income	1.	X	99999999999
2.	Net Income (Loss) from certain port related activities	2.	X	999999999999
3.	Net Income (Loss) from specific PUC and ICC business activities	3.	X	999999999999
4.	Net Income (Loss) from Public Law 86-272 activities	4.	X	999999999999
5.	Adjusted Net Income (Loss) (Line 1 minus Lines 2, 3 and 4)	5.	X	999999999999
6.	Total Nonbusiness Income (Loss)	6.	X	999999999999
7.	Income (Loss) to be apportioned (Line 5 minus Line 6)	7.	X	999999999999
8.	Apportionment Percentage from Schedule C-1, Line 3	8.		9.999999
9.	Income (Loss) apportioned to Philadelphia (Line 7 times Line 8)	9.	X	999999999999
10.	Nonbusiness Income (Loss) allocated to Philadelphia	10.	X	999999999999
11.	Current year Income (Loss) (Line 9 plus Line 10)	11.	X	99999999999
12.	Statutory Net Income Deduction from Worksheet S, Line S5 (Must complete Schedule C-1.)	12.		99999999999
13.	Loss Carry Forward, if any	13.		99999999999
14.	Taxable Income (Loss). (Line 11 minus Line 12 minus Line 13)	14.	X	99999999999
15.	TAX DUE (Line 14 times .0620) If Line 14 is a loss, enter zero	15.		99999999999

<u>PHTIN</u>	9999999999
EIN	999999999
<u>SSN</u>	999999999

2021 BIRT SCHEDULE E COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS, MUST COMPLETE SCHEDULE D.

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

SEE BUSINESS INCOME AND RECEIPTS TAX REGULATIONS (SECTION 305) AT <u>WWW.TAX-SERVICES.PHILA.GOV.</u>

A. MANUFACTURERS

1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9)	1.	99999999999
Cost of goods sold for the receipts reported on Line 1	2.	99999999999
3. TAX BASE (Line 1 minus Line 2)	3.	99999999999
4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero	4.	99999999999
B. WHOLESALERS		
5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9)	5.	99999999999
Applicable Cost of Goods for the receipts reported on Line 5: (a) Cost of material	6a.	99999999999
(b) Cost of Labor	6b.	99999999999
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b)	7.	99999999999
8. TAX BASE (Line 5 minus Line 7)	8.	99999999999
9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero	9.	99999999999
C. RETAILERS		
10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 9)	10.	99999999999
Applicable Cost of Goods for the receipts reported on Line 10: (a) Cost of material	11a.	99999999999
(b) Cost of Labor	11b.	99999999999
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b)	12.	99999999999
13. TAX BASE (Line 10 minus Line 12)	13.	99999999999
14. TAX DUE (Line 13 times .0078). If Line 13 is a loss, enter zero	14.	99999999999
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14) Enter the amount from Line 15 on Schedule D, Line 12.	15.	99999999999

Company Name / ID & Submission Date



 PHTIN
 9999999999

 EIN
 999999999

 SSN
 999999999

2021 BIRT SCHEDULE SC SPECIAL CREDIT SCHEDULE

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 <u>must</u> have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer <u>must fulfill all statutory and regulatory requirements</u> 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.	99999999999
2.	Credit for New Job Creation	2.	999999999999
3.	Green Roof Tax Credit	3.	999999999999
4.	Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP")	4.	99999999999
5.	Sustainable Business Tax Credit	5.	99999999999
6.	Credit for Employment of Returning Veterans of the Armed Forces	6.	999999999999
7.	Life Partner and Transgender Care Health Benefits Tax Credits	7.	999999999999
8.	Distressed Business Tax Credit	8.	99999999999
9.	Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10	9.	99999999999
10.	Strategic Development Area Tax Credit	10.	99999999999
11.	Economic Development District Tax Credit	11.	99999999999
12.	Healthy Beverage Tax Credit	12.	99999999999
13.	TOTAL CREDITS (Add Lines 1 through 12)	13.	99999999999

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.)



2021 BIRT and NPT Returns WORKSHEET N

New Business and Employment Worksheet (Philadelphia Code 19-3800)

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			
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.	X	99999999999
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.	X	99999999999
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 File	<u>rs</u>		
COMPUTATION OF TAX ON NET INCOME			
Enter the amount of taxable income from BIRT-EZ Page 2, Line 5 To report a net loss, check the box	1.	X	99999999999
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			
Enter the taxable gross receipts from BIRT-EZ Page 2, Line 10	3.	X	99999999999
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 Filer	<u>s</u>	
COMPUTATION OF TAX ON NET INCOME			
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.	X	99999999999
Tax Due as computed for new business Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11.	2.		0.00
COMPUTATION OF TAX ON GROSS RECEIPTS			
3. Enter the taxable gross receipts from Schedule H-J (Schedule H), Line 10 or 24	3.	X	99999999999
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.



2021 Business Income and Receipts Tax - EZ Page 1

Form Barcode Number: 31221 Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		56/64	77/64
Secondary Classification Barcode		57/14	78/15
Registartion Point (Top, Right)		81/4	82/4
Registartion Point (Bottom, Left)		5/63	6/63
Registartion Point (Bottom, Right)		80/64	81/64
Individual/Sole Proprietor - Entity Type Check Box	1	6/7	
Corporation - Entity Type Check Box	1	17/7	
Partnership - Entity Type Check Box	1	28/7	
Estate - Entity Type Check Box	1	39/7	
Trust - Entity Type Check Box	1	48/7	
Philadelphia Tax Identification Number	10	65/8	74/8
EIN	9	65/10	73/10
Social Security Number	9	65/12	73/12
Business Name	255*	5/10	54/10
First Name	50*	5/13	24/13
Middle Initial	1	27/13	
Last Name	255*	30/13	54/14
Street Address	255*	5/16	43/16
Apt/Suite#	30*	46/16	54/16
City	100*	5/18	23/18
State	2	26/18	27/18
Zip/Postal Code	10	31/18	40/18
Email Address	255*	45/18	80/18
Address Change?	1	19/20	
Amended Return?	1	31/20	
Final Return?	1	43/20	
Termination Date	10	53/20	62/20
Trade Show Event?	1	81/22	
Event Name	255*	49/24	81/24
Line 1	12	68/26	79/26
Line 2	12	68/28	79/28
Line 3	12	68/30	79/30
Line 4	12	68/32	79/32
Line 5	12	68/34	79/34
Line 6	12	68/36	79/36
Line 7	12	68/38	79/38
Line 8	12	68/41	79/41
Line 9	12	68/43	79/43
Line 10	12	68/45	79/45
Line 11	12	68/47	79/47
Line 12a	12	68/50	79/50
Line 12b	12	68/52	79/52
Line 12c	12	68/54	79/54

2021 Business Income and Receipts Tax - EZ Page 2

Barcode Number: 31321
Barcode Type: Code 3 of 9

Field Definition Classification Barcode Secondary Classification Barcode Registartion Point (Top, Left) Registartion Point (Top, Right) Registartion Point (Bottom, Left) Registartion Point (Bottom, Right)	Max Chars.	X/Y Start 57/64 5/6 5/3 80/4 4/63 81/64	X/Y End 78/64 6/18 6/3 81/4 5/63 82/64
Philadelphia Tax Identification Numb	er 10	17/3	26/3
EIN	9	17/5	25/5
Social Security Number	9	17/7	25/7
Line 1 Line 1 Loss	9 1	67/11 64/11	78/11
Line 2	9	67/13	78/13
Line 2 Loss	1	64/13	
Line 3	9	67/15	78/15
Line 4	9	67/17	78/17
Line 5	9	67/19	78/19
Line 5 Loss	1	64/19	
Line 6	9	67/21	78/21
Line 7a	11	67/26	78/26
Line 7b	11	67/28	78/28
Line 7c	11	67/30	78/30
Line 7d	11	67/32	78/32
Line 7e	11	67/34	78/34
Line 7f	11	67/36	78/36
Line 7g	11	67/38	78/38
Line 7h	11	67/40	78/40
Line 7i	11	67/42	78/42
Line 8	11	67/44	78/44
Line 9	11	67/46	78/46
Line 10	11	67/48	78/48
Line 11	11	67/50	78/50

2021 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX FOR BUSINESS CONDUCTED 100% IN PHILADELPHIA Entity Classification (MUST select one): **2021 BIRT-EZ** χ Individual/ Sole DUE DATE: APRIL 18, 2022 X Corporation X Partnership X Estate X Trust Proprietor **PHTIN** 999999999 **Business Name** BUSINESS CUSTOMER BUSINESS NAME ... 999999999 **EIN First Name** Last Name SSN 999999999 FIRSTNAME..... LASTNAME..... **Street Address** Apt / Suite 123 CUSTOMER STREET ADDRESS SUITE... Zip / Postal Code **Taxpayer E-mail Address** State CUSTOMEREMAILADDRESS@EMAIL.COM..... PHILADELPHIA..... PA00000-0000 Check Box If Applies: MM-DD-YYYY X Address Change X Amended Return Final Return: If this is for Trade Show Vendors, check this box and list Event Name below: X YOU MUST COMPLETE WORKSHEET "S-EZ" COMPUTATION OF TAX DUE OR OVERPAYMENT Event Name: CUSTOMER EVENT NAME..... 1. NET INCOME PORTION OF TAX (from Page 2, Line 6). 99999999999 If there is no tax due, enter "0"..... 2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11). 99999999999 If there is no tax due, enter "0"..... 3. Tax Due for the 2021 Business Income & Receipts Tax (Line 1 plus Line 2)..... 99999999999 99999999999 4. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3)..... 5. Tax Due 2021. (Line 3 minus Line 4)..... 99999999999 99999999999 6. MANDATORY 2022 BIRT Estimated Payment (See Instructions)..... 99999999999 7. Total Due by 4/18/2022 (Line 5 plus Line 6)..... 7 **ESTIMATED PAYMENTS AND OTHER CREDITS** 8. Include any estimated and/or extension payments of 2021 BIRT previously made, 99999999999 and any credit from overpayment of the 2020 BIRT and/or 2021 NPT return..... 99999999999 If Line 8 is greater than Line 7, enter "0"...... 10. Interest and Penalty 99999999999 Refer to web site for current percentage..... 10 11. **TOTAL DUE** including Interest and Penalty (Line 9 plus Line 10). 99999999999 Use payment coupon. Make check payable to: "City of Philadelphia"..... 11 **OVERPAYMENT OPTIONS** If Line 8 is greater than Line 7, enter the amount to be: 99999999999 12a. Refunded. Do not file a separate Refund Petition...... 99999999999 12b. Applied to the 2021 Net Profits Tax Return..... 12b. 99999999999 12c. Applied to the 2022 Business Income & Receipts Tax..... 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_ Phone #

Phone #

Date

Preparer Signature

<u>PHTIN</u>	999999999
<u>EIN</u>	999999999
<u>SSN</u>	999999999

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.tax-services.phila.gov Reminder - Youmust use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed.

	EIN SSN	999999999	the BIRT Regular return available at www.tax-services.phila.gov Reminder - Youmust use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed.			
	IET INCOME	PORTION	Place "X" in box to i	ndicate a los	<u>s.</u> ע	
=			properly reported to the Federal Government			99999999999
	2. METHOD I.	Net Income (or loss) in a	OR ccordance with Accounting System	2.	X	99999999999
	3. Statutory	Net Income Deduction	n from Worksheet S-EZ, Line S5, below	3.		999999999999
	I. Loss Carry I	Forward, if any		4.		999999999999
	5. Taxable Inc	ome or loss. (Amount on I	Line 1 OR Line 2 minus Line 3 minus Line 4)	5.	X	999999999999
(6. TAX DUE (L	Line 5 X .0620). If Line 5 i	is a loss, enter zero here and on Page 1, Line 1	6.		999999999999
<u>c</u>	ROSS REC	EIPTS PORTION	Do not report negative num	bers for gros	s receij	ots.
		RECEIPTS from: rentals of tangible person	al property	7a.		99999999999
7b	. Services			7b.		999999999999
70	. Rentals of re	eal property		7c.		999999999999
70	I. Royalties			7d.		999999999999
7€	e. Gains on sa	les of capital business ass	ets	7e.		999999999999
7f	. Gains on sale	es of stocks, bonds, etc. (Not applicable to individuals.)	7f.		999999999999
79	ı. Dividends. ((Not applicable to individua	als.)	7g.		999999999999
7h	ı. Interest. (No	ot applicable to individuals	.)	7h.		999999999999
7	. Other. (Des	cribe)		7i.		999999999999
8	3. TAXABLE G	GROSS RECEIPTS before	Statutory Exclusion. (Add Lines 7a through 7i.)	8.		999999999999
Ç	Statutory	Exclusion (Lower of I	_ine 8 or \$100,000.00)	9.		999999999999
10). Net taxable	Gross Receipts (Line 8 mi	nus Line 9)	10.		999999999999
11	. TAX DUE. ((Line 10 X .001415). Ente	r here and on Page 1, Line 2	11.		999999999999
W			tory Net Income Deduction			.00
			\$100,000.00 S			.00
			ne 2. If loss, enter zero			
			1 Line 8 above Si	Γ	٦.٢	
			of the greater than 1.0000)		J. L	
		Net Income Deduction (Lire and on Line 3, above.	ine S1 times Line S4. Cannot exceed \$100,000) S	5		00

<u>Philadelphia Scan Line Data</u>

2021 BIRT Extension Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 - 5	Type Tax ID - 24
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

<u>Philadelphia Scan Line Data</u>

2021 BIRT Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 - 5	Type Tax ID - 24
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

2021 BIRT and BIRT-EZ EXTENSION WORKSHEET and PAYMENT COUPONS

This is an extension worksheet to be used when figuring the amount of Business Income & Receipts Tax you owe. You must file an actual return by the extension due date to satisfy your filing requirements. Retain this worksheet for your records.

If an extension of time has been obtained from the Internal Revenue Service for filing your corporate, partnership or individual tax returns, the corresponding returns are due on or before the due date of the federal extension(s) or 6/20/2022, whichever is later. You must pay 100% of the estimated tax due by April 18, 2022. Filing an extension coupon does not extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date. You will not receive written confirmation of your extension request. NOTE: If you have filed for an automatic federal extension but do not believe you will owe any tax, you do not need to file an extension coupon.

1. 100% of estimated 2020 Business Income & Receipts tax due1	9999999	.00
2. Mandatory 2021 Business Income & Receipts estimated payment (repeat Line 1)2	9999999	.00
3. Total Tax Due (Line 1 plus Line 2)	9999999	.00
Other payments and credits you expect to report on the 2020 BIRT return	9999999	.00
5. Tax Balance Due (Line 3 minus Line 4). Enter on the Extension Coupon. If Line 4 is greater than Line 3, no extension coupon is needed	9999999	.00

2021 BIRT and MANDATORY ESTIMATED 2022 BIRT EXTENSION PAYMENT COUPON

TAXPAYER NAME and ADDRESS

Name and address

Name and address

Philadelphia Tax Identification # (PHTIN): 0001234567



Estimated Tax Due

777777

7 .00

Make check payable to: "City of Philadelphia" Include your Account Number on your check or money order.

333241231210000000001234567000000000000000000000000000000000

Detach here

2021 BIRT and MANDATORY ESTIMATED 2022 BIRT PAYMENT COUPON

TAXPAYER NAME and ADDRESS

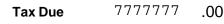
Name and address Name and address

Name and address

Philadelphia Tax Identification # (PHTIN): 0001234567

Due Date: April 18, 2022

Due Date: April 18, 2022



Interest & Penalty 7777777 .00

Total Due 7777777 .00



Make check payable to: "City of Philadelphia"
Include your Account Number on your check or money order.

2021 Net Profits Tax

Form ID Barcode: 31421

Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		57/64	78/64
Registartion Point (Top, Right)		81/3	82/3
Registartion Point (Bottom, Left)		4/64	5/64
Registartion Point (Bottom, Right)		80/63	81/63
Individual/Sole Proprietor - Entity Type Check Box	1	28/8	
Partnership - Entity Type Check Box	1	39/8	
Estate - Entity Type Check Box	1	48/8	
Trust - Entity Type Check Box	1	55/8	
Philadelphia Tax Identification Number	10	68/6	77/6
EIN	9	68/8	76/8
Social Security Number	9	68/10	76/10
Business Name	255*	5/10	48/10
First Name	50*	5/13	22/13
Middle Initial	1	25/13	
Last Name	255*	28/13	48/13
Street Address	255*	5/16	36/16
Apt/Suite#	30*	39/16	46/16
City	100*	49/16	65/16
State	2	67/16	68/16
Zip/Postal Code	10	71/16	80/16
Email Address	255*	51/13	80/13
Address Change?	1	8/19	
Amended Return?	1	20/19	
Final Return?	1	32/19	
Termination Date	10	42/19	51/19
Percentage	2	76/18	77/18
Line 1	12	70/22	81/22
Line 1 Loss?	1	68/22	
Line 2	12	70/23	81/23
Line 3	12	70/25	81/25
Line 3 Loss?	1	68/25	
Line 4	12	70/26	81/26
Line 5	12	70/28	81/28
Line 6	12	70/30	81/30
Line 6 Loss?	1	68/30	
Line 7	12	70/31	81/31
Line 8	12	70/33	81/33
Line 8 Loss?	1	68/33	
Line 9	12	70/35	81/35
Line 10	12	70/36	81/36

2021 Net Profits Tax

Form ID Barcode: 31421 Barcode Type: Code 3 of 9

	Field Definition	Max Chars.	X/Y Start	X/Y End
Line 11		12	70/37	81/37
Line 12		12	70/39	81/39
Line 13		12	70/40	81/40
Line 14a		12	70/41	81/41
Line 14b		12	70/42	81/42
Line 14c		12	70/44	81/44
Line 15		12	70/45	81/45
Line 16		12	70/46	81/46
Line 17		12	70/48	81/48
Line 18		12	70/49	81/49
Line 19		12	70/50	81/50
Line 20		12	70/51	81/51
Line 21a		12	70/54	81/54
Line 21b		12	70/55	81/55
Line 21c		12	70/56	81/56

2021 City of Philadelphia NET PROFITS TAX CORPORATIONS ARE NOT SUBJECT TO THIS TAX, PROOF OF PRO RATA SHARE MUST BE ATTACHED (if applicable) **2021 NPT DUE DATE: APRIL 18, 2022** IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP. YOU ARE NOT ELIGIBLE FOR 9999999999 **PHTIN** INCOME-BASED TAXATION AND ARE NOT ELIGIBLE FOR LINES 3-4 OR LINES 8-9. Entity Classification (MUST select one): χ Individual/ Sole 999999999 **EIN** Proprietor **Business Name** BUSINESS CUSTOMER BUSINESS NAME 999999999 SSN **First Name Last Name Taxpayer E-mail Address** CUSTOMEREMAILADDRESS@EMAIL.COM FIRSTNAME.... LASTNAME..... Apt / Suite **Street Address** City State Zip / Postal Code 123 CUSTOMER STREET ADDRESS SUITE... PHILADELPHIA.... 00000-0000 Enter Percentage from Page 3, **Check Box If Applies:** Worksheet D, Line 3, if applicable. Final Return: X Amended Return X Address Change MM-DD-YYYY Place "X" in box (add Cease Date) to indicate a loss ↓ 2. Line 1 X .038398. **If Line 1 is a loss, enter "0"** 3. Pro Rata Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet A, Line 6..... 99999999999 99999999999 99999999999 Pro Rata Non-Resident taxable income/loss NOT eligible for Income Based Rate from Page 2. Worksheet B, Line 7..... 99999999999 7. Line 6 X .034481. If Line 6 is a loss, enter "0"...... 99999999999 9. Line 8 X .01500. If Line 8 is a loss, enter "0"..... 99999999999 99999999999 10. Total Non-Resident Tax Due (Line 7 plus Line 9)..... 99999999999 12. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8..... 99999999999 13. Tax Due after 60% credit (Line 11 minus Line 12)..... 99999999999 99999999999 99999999999 99999999999 15. Net Tax Due: (Line 13 minus Line 14c). If less than 0 enter the difference on Line 18..... 99999999999 999999999999 16. Interest and Penalty. Refer to web site for current percentage...... 17. TOTAL DUE including Interest and Penalty (Line 15 plus Line 16). 99999999999 99999999999 19. Enter 50% of Page 2, Worksheet C, Line 3. Do not use this line to remit estimated payments..... 99999999999 OVERPAYMENT OPTIONS Only available if Line 18 is greater than 0. Enter the amount to be:

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 #

Company Name / ID & Submission Date

WORKSHEETS A, B and C 2021 NET PROFITS TAX RETURN

3. Estimated Payments Base (Line 1 minus Line 2)

These are worksheets only.

Do not file these worksheets with your return.

Instructions for Worksheets A and B

Enter on Line 1 the net income or loss from the appropriate Federal Tax return(s) or if applicable, the Profit and Loss Statement.

Examples of Line 2 adjustments (not all inclusive): Federal Form 1040, Schedule "C" filers - add back to net income any taxes based on net income which have been deducted in arriving at reported net income, e.g., prior year Net Profits Tax (the Business Income & Receipts Tax paid is deductible). Federal Form 1065 filers - add back to net income any taxes based on net income, capital gains, and guaranteed payments to partners; deduct from net income IRC section 179 expense. Nonresidents may take an income exclusion for Public Law 86-272 activity.

WORKSHEET A: Business Income (Loss) for	Residents	
1. Net Income (Loss)	1.	.00
Federal Form 1065, Schedule K-1 and other adjustments	2.	.00
Other taxable income	3.	.00
Taxable Resident Net Income (Loss). Add Lines 1 through 3	4.	.00
5. Taxable Pro Rata Resident portion of Net Income/Loss NOT eligible for Income-based rate. Enter here and on Page 1, Line 1	5.	.00
Taxable Pro Rata Resident portion of Net Income/Loss eligible for Income-based rate. Enter here and on Page 1, Line 3	6	.00
WORKSHEET B: Business Income (Loss) for N	onresidents	
Nonresidents of Philadelphia may apportion all or part of their net income to their places of busine Worksheet NR-3 on Page 4. The apportionment is based on a three factor formula consisting of wages paid, and the receipts earned during the tax year.		
1. Net Income (Loss)	. 1.	.00
Federal Form 1065, Schedule K-1 and other adjustments	2.	.00
3. Other taxable income	. 3.	.00
4. Total Net Income (Loss). Add Lines 1 through 3	4.	.00
Philadelphia apportionment factor from Page 4, Worksheet NR-3, Line 12	5.	
6. Taxable Nonresident Net Income (Loss). (Line 4 times Line 5)	6.	.00
7. Taxable Pro Rata Nonresident portion of Net Income/Loss NOT eligible for Income-based rate. Enter here and on Page 1, Line 6	7.	.00
Taxable Pro Rata Nonresident portion of Net Income/Loss eligible for Income-based rate. Enter here and on Page 1, Line 8	8.	.00
WORKSHEET C: Computation of Estimated	Tax Base	
If the amount on Line 3 is \$100 or less, estimated payments are not required. If the amount on Line the first and second estimated coupon. If Net Profits Tax estimated payments are required, there are is due April 18, 2022 and the second estimated tax payment is due June 15, 2022. Estimated tax payment 15, 2023.	two payments due. The	first estimated tax paymen
Net Profits Tax Liability from Page 1, Line 11	1.	.00
2. Business Income & Possints Tay Credit from Page 1. Line 12 or Page 3. Workshoot D. Line 8.	2	.00

.00

WORKSHEETS D, E, K and EXTENSION 2021 NET PROFITS TAX RETURN

These are worksheets only.

Do not file these worksheets with your return.

<u>WORKSHEET D</u>: ALLOCATION OF BUSINESS INCOME & RECEIPTS TAX CREDIT FOR PARTNERSHIPS, ETC., WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)

1.	Enter the portion of taxable income on which 2021 Business Income & Receipts Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS	1.		.00
2.	Enter the total taxable income of the taxpayer on which 2021 BIRT has been paid	2.		.00
3.	Divide Line 1 by Line 2 and enter the percentage here and on Page 1 of the return	3.		<u></u> %
4.	Enter the amount from Worksheet K, Line 2	4.		.00
5.	Multiply the amount on Line 4 by the percentage on Line 3	5.		.00
6.	Subtract Line 5 from Line 4	6.		.00
7.	Enter the amount from Page 1, Line 11	7.		.00
8.	Business Income & Receipts Tax Credit allowed. Enter the lesser of Line 6 or Line 7 here and on Page 1, Line 14b	8.		.00
	WORKSHEET E: Summary of Payments and Other Cr	edits		
1.	2021 Estimated Net Profits Tax Payments	1.		.00
2.	Payments of 2021 Net Profits Tax made with Application for Extension of Time to File	2.		.00
3.	Overpayment of 2021 Business Income & Receipts Tax or 2021 Net Profits Tax to be applied to this return	3.		.00
4.	TOTAL of Lines 1 through 3. Enter here and on Page 1, Line 14b	4.		.00
	WORKSHEET K: 60% Business Income and Receipts Ta	x Cre	dit	
1.	Enter the amount from Page 1, Line 1 of the 2021 Business Income & Receipts Tax or BIRT-EZ return	1.		.00
2.	Enter 60% of the amount on Line 1. If your entity has corporate members, STOP HERE and enter this amount on Worksheet D, Line 4	2.		.00
3.	Enter the amount from Page 1, Line 11 of the 2021 Net Profits Tax return	3.		.00
	Business Income & Receipts Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 12a	4.		.00
_	EXTENSION WORKSHEET			
to ind ta of	nis is an extension worksheet to be used when figuring the amount of Net Profits tax you owe. You mu satisfy your filing requirements. If an extension of time has been obtained from the Internal Revenue dividual tax returns, the corresponding returns are due on or before the due date of the federal extens at due by April 18, 2022. Filing an extension coupon does not extend the time to pay the tax. It tax not paid by the statutory due date. You will not receive written confirmation of your extension required extension but do not believe you will owe any tax, you do not need to file an extension coupons.	Servion (s). nterest	ce for filing your corporate, part You must pay 100% of the t and penalty shall be added to	tnership or e stimated the amount
1.	100% of estimated 2021 NET PROFITS tax due	1.		.00
2.	Other payments and credits you expect to report on the NPT return	2.		.00
	Tax Balance Due (Line 1 minus Line 2). Enter on the Extension Coupon. If Line 2 is greater than Line 1, no extension coupon is needed			.00

WORKSHEET NR-3 2021 NET PROFITS TAX RETURN

Computation of apportionment factors to be applied to apportionable net income of certain <u>nonresidents</u> of Philadelphia.

Cald	culation of Average Values of Real and Tangible Property Use	d in Busine	ss:	
		_	COLUMN A PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1	. Inventories of Raw Materials, Work in Process and Finished Goods	1.		
2	. Land and Buildings Owned (at average original cost)	2 .		
3	. Machinery and Equipment Owned (at average original cost)	3.		
4	Other Tangible Assets Owned (at average original cost)	4.		
5	. Rented Property (at 8 times the net annual rental)	5.		
6	. Total average value of Property used WITHIN PHILADELPHIA	6.		XXXXXXXXX
7	. Total average value of Property used EVERYWHERE	7.	XXXXXXXXX	x
Con	nputation of Apportionment Factors:			
	Total average value of Philadelphia property from Column A, Line 6 abov	/e	8A.	.00
8B.	Total average value of property everywhere from Column B, Line 7 above	e	8B.	.00
8C.	Philadelphia property factor (Line 8A divided by Line 8B)		8C.	
9A.	Philadelphia Payroll		9A.	.00
9B.	Payroll Everywhere		9B.	.00
9C.	Philadelphia payroll factor (Line 9A divided by Line 9B)		9C.	
10A.	Philadelphia receipts before BIRT Statutory Exclusion		10A.	.00
10B.	Gross receipts everywhere		10B.	.00
10C.	Philadelphia receipts factor (Line 10A divided by Line 10B)		10C.	
11.	TOTAL FACTORS (Total of Lines 8C, 9C and 10C)		11.	
12.	Philadelphia apportionment factor (Line 11 divided by applicable number	of factors)	12.	
	Enter factor here and on Page 2, Worksheet B, Line 5.			

Allocation versus Apportionment of a Nonresident's Net Profits

A nonresident individual, partnership, association or other unincorporated entity conducting or carrying on any business, profession, trade, enterprise or other activity is required to pay the Net Profits Tax (NPT) on the entire net profits of the business if <u>all</u> activity is conducted within the City of Philadelphia. This is true despite the absence of a Philadelphia office or business location.

Where a nonresident maintains <u>both</u> Philadelphia and non-Philadelphia branch offices, the taxpayer <u>may allocate</u> net profits between or among the Philadelphia and non-Philadelphia branch locations. The taxpayer must be prepared to show the Revenue Department that each branch office or location is self-sustaining and established. This is a question of fact, depending on the particular circumstances in each case. One factor (of many) used by the Department to support a branch office is the presence of separate branch accounting books and records to support the allocation of the net profits between or among the various branch offices. In the absence of separate accounting records, the nonresident taxpayer <u>must apportion</u> their net profits using the three-factor apportionment formula. **Refer to Income Tax Regulation 222 at www.tax-services.phila.gov.**

2021 Net Profit Extension Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 - 5	Type Tax ID - 03
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

2021 Net Profit Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 - 5	Type Tax ID - 03
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

2021 Net Profit - 1st Estimated Payment Coupon

<u>Field #</u>	<u>Description</u>
1 - 3	Always "333"
4 - 5	Type Tax ID - 03
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

2021 Net Profit - 2nd Estimated Payment Coupon

<u>Field #</u>	<u>Description</u>
1 – 3	Always "333"
4 - 5	Type Tax ID - 03
6 – 11	Period Reference ID - 123121
12 – 19	0 Filled
20 – 29	Philadelphia Tax Identification Number (0 Filled)
30 - 67	0 Filled
68	Check Digit (Reference Page 7)

Detach here

2021 NET PROFITS TAX EXTENSION PAYMENT COUPON

Due Date April 18, 2022

TAXPAYER NAME and ADDRESS

Name and address Name and address

Name and address

Philadelphia Tax Identification # (PHTIN): 0001234567



(1) Estimated Tax Due 9999999 .00

Make check payable to: "City of Philadelphia"

Include your Account Number on your check or money order.

Detach here

2021 NET PROFITS TAX PAYMENT COUPON

Due Date April 18, 2022

TAXPAYER NAME and ADDRESS

Name and address Name and address

Name and address

Philadelphia Tax Identification # (PHTIN): 0001234567



(1) Total Due from Page 1, Line 15 9999999 .00

Make check payable to: "City of Philadelphia"

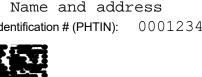
Include your Account Number on your check or money order.

Detach here

2022 NET PROFITS TAX 1st ESTIMATED PAYMENT COUPON

Name and address TAXPAYER NAME Name and address and ADDRESS

Philadelphia Tax Identification # (PHTIN): 0001234567



Due Date: April 18, 2022

(1) Enter 25% of amount 777777 .00 from Worksheet C, Line 3

.00 (2) Tax Overpaid 777777 from NPT Page 1, Line18 777777 (3) First estimate of 2021

NPT (Line 1 minus Line 2)

.00

Make check payable to: "City of Philadelphia" Include your Account Number on your check or money order.

Detach here

2022 NET PROFITS TAX 2nd ESTIMATED PAYMENT COUPON

Name and address TAXPAYER NAME Name and address

Name and address

0001234567 Philadelphia Tax Identification # (PHTIN):

and ADDRESS

Due Date June 15, 2022

(1) Enter 25% of amount from .00 777777 Worksheet C, Line 3

(2) Tax Overpaid .00 777777 from ENP-1

Second estimate of 2021 NPT (Line 1 minus Line 2) 777777 .00

Make check payable to: "City of Philadelphia" Include your Account Number on your check or money order.

2021 No Tax Liability Business Income Receipt Tax

Form Barcode Number: 31721 Barcode Type: Code 3 of 9

Field Definition	Max Chars.	X/Y Start	X/Y End
Classification Barcode		56/64	77/64
Secondary Classification Barcode		57/14	78/15
Registartion Point (Top, Right)		81/4	82/4
Registartion Point (Bottom, Left)		5/63	6/63
Registartion Point (Bottom, Right)		80/64	81/64
Individual/Sole Proprietor - Entity Type Check Box	1	6/7	
Corporation - Entity Type Check Box	1	17/7	
Partnership - Entity Type Check Box	1	28/7	
Estate - Entity Type Check Box	1	39/7	
Trust - Entity Type Check Box	1	48/7	
Philadelphia Tax Identification Number	10	65/8	74/8
EIN	9	65/10	73/10
Social Security Number	9	65/12	73/12
Business Name	255*	5/10	54/10
First Name	50*	5/13	24/13
Middle Initial	1	27/13	
Last Name	255*	30/13	54/13
Street Address	255*	5/16	43/16
Apt/Suite#	30*	46/16	54/16
City	100*	5/19	23/19
State	2	26/19	27/19
Zip/Postal Code	10	31/19	40/19
Email Address	255*	45/19	79/19
Address Change?	1	19/21	
Amended Return?	1	31/21	
Final Return?	1	43/21	
Termination Date	10	53/21	62/21

Entity Classification (MUST select one):		2021 NTL DUE DATE: APRIL 18, 2022
X Individual/ Sole X Corporation X Partnership X Estate X Trust	<u>PHTIN</u>	9999999999
Business Name BUSINESS CUSTOMER BUSINESS NAME	<u>EIN</u>	999999999
<u>MI Last Name</u> IRSTNAME	SSN	999999999
Apt / Suite		i
City PHILADELPHIA PA Check Box If Applies: X Address Change X Amended Return X Final Return: (add Cease Date)	LADDRE	SS@EMAIL.COM.
<u>Instructions</u>		
Philadelphia's Business Income and Receipts Tax (BIRT) return includes a taxable gross Beginning with tax year 2021, a taxpayer who has Philadelphia taxable gross receipts of 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 complete this No Tax Liability (NTL) form by:	not to file the	e BIRT return, please
 Checking the box at the top of this form, and Completing the taxpayer information below. 		
By doing so, you will avoid any non-filer issues. This NTL form allows you and the Doconsistent records of tax compliance.	epartment of	Revenue to maintain
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.

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 #