

Summary of Business Income & Receipts Tax (BIRT) Revenues
For Tax Periods 12/31/2023 and 12/31/2022

Description	Period: 12/31/2023				Period: 12/31/2022			
	Tax Year 2023 (returns filed thru 11/24/2025)				Tax Year 2022 (returns filed thru 11/24/2025)			
	# accounts	NI	GR	Total	# accounts	NI	GR	Total
Construction	3,516	25,650,289	16,412,271	42,062,560	3,527	24,302,544	14,457,539	38,760,083
Manufacturing, subtotal	1,442	17,416,128	7,124,508	24,540,636	1,464	14,224,710	7,375,791	21,600,501
Food and Beverage Products	264	2,793,866	1,454,920	4,248,786	275	1,672,327	1,242,805	2,915,132
Chemicals, Pharmaceuticals & Petroleum	147	2,676,420	910,595	3,587,015	135	3,296,909	1,024,824	4,321,733
Other Manufacturing	1,031	11,945,842	4,758,993	16,704,835	1,054	9,255,474	5,108,162	14,363,636
Wholesale Trade	1,633	24,183,880	14,438,007	38,621,887	1,683	22,877,258	14,806,234	37,683,492
Retail Trade	4,410	29,777,774	23,059,234	52,837,008	4,614	34,230,375	24,073,437	58,303,812
Transportation and Storage	488	4,872,577	2,170,139	7,042,716	489	6,130,682	3,041,446	9,172,128
Information, subtotal	613	15,513,902	5,072,373	20,586,275	612	15,530,060	4,703,903	20,233,963
Publishing	141	1,895,212	652,952	2,548,164	137	1,666,447	603,906	2,270,353
Broadcasting (TV and Radio)	24	1,684,210	574,251	2,258,461	23	2,326,790	508,558	2,835,348
Telecommunications	119	5,125,090	1,946,097	7,071,187	115	4,594,858	1,771,723	6,366,581
Other Information	329	6,809,390	1,899,073	8,708,463	337	6,941,965	1,819,716	8,761,681
Banking and Related Activities	133	2,075,577	563,977	2,639,554	124	2,756,358	549,822	3,306,180
Financial Investment Services	218	10,480,969	1,553,705	12,034,674	234	10,272,614	1,647,134	11,919,748
Insurance	285	14,494,050	10,469,542	24,963,592	284	13,316,714	9,724,142	23,040,856
Real Estate (including REITS)	8,746	44,417,852	10,180,830	54,598,682	8,865	90,401,541	11,345,121	101,746,662
Professional Services, subtotal	4,022	115,824,886	16,996,653	132,821,539	3,998	113,338,582	16,444,197	129,782,779
Legal Services	1,024	56,718,630	5,369,871	62,088,501	1,034	57,341,957	5,184,600	62,526,557
Accounting, Tax and Payroll Services	214	13,477,889	1,763,955	15,241,844	221	15,148,595	1,909,870	17,058,465
Architect and Engineering	507	5,904,132	1,852,389	7,756,521	521	6,394,959	1,724,828	8,119,787
Computer Services	373	14,000,266	2,366,916	16,367,182	386	9,676,619	2,458,392	12,135,011
Management and Technical Consulting	904	12,180,682	2,867,638	15,048,320	867	13,646,533	2,850,117	16,496,650
Advertising	156	1,414,032	378,556	1,792,588	155	1,417,889	342,395	1,760,284
Other Services	844	12,129,255	2,397,328	14,526,583	814	9,712,030	1,973,995	11,686,025
Business Support Services **1	1,312	8,959,425	4,202,797	13,162,222	1,340	8,083,291	4,109,404	12,192,695
Educational Services	252	2,783,908	543,460	3,327,368	242	6,248,860	701,657	6,950,517
Health and Social Services	2,291	19,145,703	8,079,623	27,225,326	2,321	20,014,583	7,730,889	27,745,472
Sports	16	2,807,818	1,066,401	3,874,219	18	678,744	913,800	1,592,544
Hotels and Other Accommodations	107	1,093,632	1,736,470	2,830,102	110	2,464,220	1,408,197	3,872,417
Restaurants, Bars, and Other Food Services	2,832	12,474,411	5,729,803	18,204,214	2,763	10,964,949	5,183,054	16,148,003
Other Services **2	1,936	6,926,839	2,225,769	9,152,608	1,964	7,819,420	2,063,280	9,882,700
All Other Sectors	1,008	16,536,610	4,920,502	21,457,112	978	14,137,988	4,134,826	18,272,814
Unclassified	3,161	12,009,150	4,578,418	16,587,568	3,368	13,745,951	4,065,171	17,811,122
Total	38,421	387,445,380	141,124,482	528,569,862	38,998	431,539,444	138,479,044	570,018,488

Notes: NI = net income portion of the tax; GR = gross receipts portion of the tax

The number of accounts exclude BPT filers that file returns without any liability for either the gross receipts or the net income portion of the tax.

Also, accounts in Keystone Opportunity Zones (KOZ) are excluded. These taxpayers file a tax return like all other taxpayers but then receive a KOZ credit.

**1 Includes janitorial and other building services, employment agencies, travel agencies, security services, and other miscellaneous business services.

**2 Includes automotive and other repair services, barber shops and beauty salons, laundries and dry cleaners, and other personal services.

Summary of Business Income & Receipts Tax (BIRT) Revenues
For Tax Periods 12/31/2021 and 12/31/2020

Description	Period: 12/31/2021				Period: 12/31/2020			
	Tax Year 2021 (returns filed thru 11/24/2025)				Tax Year 2020 (returns filed thru 11/24/2025)			
	# accounts	NI	GR	Total	# accounts	NI	GR	Total
Construction	3,589	25,913,320	13,200,107	39,113,427	3,477	25,133,737	12,740,564	37,874,301
Manufacturing, subtotal	1,426	13,028,802	8,334,899	21,363,701	1,423	9,419,639	5,660,183	15,079,822
Food and Beverage Products	254	1,796,923	1,208,128	3,005,051	247	1,511,149	1,041,814	2,552,963
Chemicals, Pharmaceuticals & Petroleum	129	2,016,159	1,846,133	3,862,292	142	1,840,334	783,893	2,624,227
Other Manufacturing	1,043	9,215,720	5,280,638	14,496,358	1,034	6,068,156	3,834,476	9,902,632
Wholesale Trade	1,690	28,928,136	13,490,762	42,418,898	1,742	14,684,900	13,075,259	27,760,159
Retail Trade	4,543	40,897,325	22,227,630	63,124,955	4,361	24,055,121	19,963,548	44,018,669
Transportation and Storage	515	5,063,314	1,784,530	6,847,844	464	3,088,537	1,625,502	4,714,039
Information, subtotal	563	12,889,001	4,454,630	17,343,631	551	12,635,596	4,200,600	16,836,196
Publishing	118	1,712,750	528,566	2,241,316	114	1,240,257	476,936	1,717,193
Broadcasting (TV and Radio)	22	2,687,622	527,138	3,214,760	22	2,374,424	454,026	2,828,450
Telecommunications	116	5,001,820	1,772,941	6,774,761	120	6,875,669	1,795,671	8,671,340
Other Information	307	3,486,809	1,625,985	5,112,794	295	2,145,246	1,473,967	3,619,213
Banking and Related Activities	186	4,539,001	2,326,402	6,865,403	193	4,378,950	2,313,100	6,692,050
Financial Investment Services	236	14,368,279	7,667,658	22,035,937	234	9,067,768	6,530,875	15,598,643
Insurance	328	15,653,879	10,925,953	26,579,832	341	21,541,092	10,177,496	31,718,588
Real Estate (including REITS)	8,734	93,827,938	10,598,818	104,426,756	8,130	56,333,688	9,086,120	65,419,808
Professional Services, subtotal	3,853	117,328,765	15,667,913	132,996,678	3,856	105,532,935	15,378,252	120,911,187
Legal Services	1,048	60,848,093	4,886,977	65,735,070	1,077	57,101,333	4,807,696	61,909,029
Accounting, Tax and Payroll Services	218	17,211,684	1,571,212	18,782,896	212	18,881,512	1,909,097	20,790,609
Architect and Engineering	498	4,893,803	1,671,473	6,565,276	485	4,249,839	1,416,386	5,666,225
Computer Services	342	10,196,682	2,243,326	12,440,008	362	8,206,599	2,015,221	10,221,820
Management and Technical Consulting	812	13,008,493	2,993,684	16,002,177	815	10,976,550	3,105,074	14,081,624
Advertising	157	1,478,724	394,004	1,872,728	152	1,571,051	455,668	2,026,719
Other Services	778	9,691,286	1,907,237	11,598,523	753	4,546,051	1,669,110	6,215,161
Business Support Services **1	1,296	7,528,969	3,560,809	11,089,778	1,289	7,275,923	2,993,874	10,269,797
Educational Services	227	1,916,987	429,279	2,346,266	226	1,162,129	355,393	1,517,522
Health and Social Services	2,284	19,898,572	7,164,419	27,062,991	2,266	20,803,261	7,005,956	27,809,217
Sports	12	59,203	661,368	720,571	12	2,332,802	456,430	2,789,232
Hotels and Other Accommodations	104	456,617	819,793	1,276,410	100	912,267	528,214	1,440,481
Restaurants, Bars, and Other Food Services	2,584	10,082,589	4,172,181	14,254,770	2,414	5,878,727	3,219,487	9,098,214
Other Services **2	1,890	5,778,645	1,836,060	7,614,705	1,695	3,694,336	1,430,968	5,125,304
All Other Sectors	917	12,254,260	3,615,730	15,869,990	881	7,051,306	2,931,677	9,982,983
Unclassified	2,986	7,928,452	2,353,589	10,282,041	1,767	3,435,411	1,277,733	4,713,143
Total	37,963	438,342,054	135,292,530	573,634,584	35,422	338,418,125	120,951,231	459,369,355

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Summary of Business Income & Receipts Tax (BIRT) Revenues
For Tax Periods 12/31/2019 and 12/31/2018

Description	Period: 12/31/2019				Period: 12/31/2018			
	Tax Year 2019 (returns filed thru 11/24/2025)				Tax Year 2018 (returns filed thru 11/24/2025)			
	# accounts	NI	GR	Total	# accounts	NI	GR	Total
Construction	3,758	28,197,049	13,509,433	41,706,482	3,734	25,993,130	12,419,787	38,412,917
Manufacturing, subtotal	1,562	8,453,179	6,346,407	14,799,586	1,580	8,548,623	6,005,575	14,554,197
Food and Beverage Products	258	1,390,592	1,181,134	2,571,726	275	1,490,372	1,099,387	2,589,759
Chemicals, Pharmaceuticals & Petroleum	145	1,465,683	939,272	2,404,955	133	1,863,228	1,120,960	2,984,188
Other Manufacturing	1,159	5,596,904	4,226,001	9,822,905	1,172	5,195,023	3,785,228	8,980,250
Wholesale Trade	1,850	16,509,261	14,933,369	31,442,630	1,910	15,839,325	14,507,377	30,346,702
Retail Trade	4,834	23,844,338	18,670,986	42,515,324	4,739	23,932,364	17,903,570	41,835,934
Transportation and Storage	479	2,985,001	1,915,368	4,900,369	477	3,213,846	1,695,424	4,909,270
Information, subtotal	571	15,974,316	4,222,468	20,196,784	525	13,505,268	3,734,773	17,240,041
Publishing	111	2,313,528	513,616	2,827,144	112	1,868,106	531,729	2,399,835
Broadcasting (TV and Radio)	23	1,802,095	344,933	2,147,028	17	726,679	294,974	1,021,653
Telecommunications	134	8,205,877	1,848,867	10,054,744	129	7,870,575	1,732,234	9,602,809
Other Information	303	3,652,816	1,515,052	5,167,868	267	3,039,908	1,175,836	4,215,744
Banking and Related Activities	204	3,052,585	2,729,319	5,781,904	186	2,019,681	2,046,584	4,066,265
Financial Investment Services	241	8,391,248	8,166,145	16,557,393	248	8,134,519	10,867,761	19,002,280
Insurance	363	13,230,186	9,938,998	23,169,184	373	17,042,231	7,901,008	24,943,239
Real Estate (including REITS)	8,475	66,073,240	9,175,335	75,248,575	8,174	59,372,420	8,721,993	68,094,413
Professional Services, subtotal	4,317	113,917,389	16,691,721	130,609,110	4,249	102,753,759	15,678,603	118,432,362
Legal Services	1,251	68,928,119	5,639,357	74,567,476	1,254	60,953,003	5,157,588	66,110,591
Accounting, Tax and Payroll Services	229	18,439,676	2,102,178	20,541,854	230	18,501,794	1,939,588	20,441,382
Architect and Engineering	536	5,168,722	1,721,147	6,889,869	531	4,550,889	1,602,026	6,152,915
Computer Services	386	5,184,357	1,868,697	7,053,054	366	4,165,343	1,623,219	5,788,562
Management and Technical Consulting	882	10,230,234	3,215,339	13,445,573	877	9,772,831	3,397,748	13,170,579
Advertising	169	1,977,202	527,685	2,504,887	168	1,334,876	487,711	1,822,587
Other Services	864	3,989,079	1,617,318	5,606,397	823	3,475,023	1,470,723	4,945,746
Business Support Services **1	1,455	6,908,097	3,884,247	10,792,344	1,428	6,695,197	3,530,607	10,225,804
Educational Services	270	1,325,438	406,068	1,731,506	259	975,361	389,106	1,364,467
Health and Social Services	2,473	18,479,064	6,709,226	25,188,290	2,507	18,531,861	6,392,196	24,924,057
Sports	19	1,927,596	862,150	2,789,746	19	1,289,559	861,431	2,150,990
Hotels and Other Accommodations	111	3,441,069	1,646,165	5,087,234	115	4,074,864	1,710,818	5,785,682
Restaurants, Bars, and Other Food Services	2,892	11,616,210	4,929,057	16,545,267	2,837	11,815,828	4,666,841	16,482,669
Other Services **2	2,027	5,510,478	1,807,742	7,318,220	2,047	4,930,020	1,715,816	6,645,836
All Other Sectors	1,025	19,406,384	4,078,734	23,485,118	957	11,746,374	3,747,673	15,494,047
Unclassified	1,864	3,412,235	1,267,744	4,679,980	1,599	2,918,334	964,987	3,883,321
Total	38,790	372,654,363	131,890,682	504,545,045	37,963	343,332,564	125,461,929	468,801,829

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