

2025 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

FOR BUSINESS CONDUCTED BY REGULATED INDUSTRIES, TAXPAYERS REGISTERED UNDER THE PA SECURITIES ACT OF 1972, AND/OR OTHER FINANCIAL BUSINESSES

Entity Classification (MUST select one):

- Individual/ Sole Proprietor Corporation Partnership Estate Trust

2025 BIRT-HJ DUE DATE: APRIL 15, 2026	
PHTIN	<input type="text"/>
EIN	<input type="text"/>
SSN	<input type="text"/>

Business Name

First Name **MI** **Last Name**

Street Address **Apt / Suite**

City **State** **Zip / Postal Code** **Taxpayer E-mail Address**

Check Box If Applies:

Final Return: (add Cease Date) - - Amended Return Address Change

- Is your business considered a "Financial Business" under Section 101(m) of the BIRT Regulations Is your business registered under PA Securities Act of 1972 Is your business considered a "Regulated Industry" under Section 101(y) of the BIRT Regulations
- Will your business claim a Loss-Carry Forward from a merger or acquired entity on this return?

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX. If there is no tax due, enter "0".....	1.	<input type="text"/>
2. GROSS RECEIPTS PORTION OF TAX. If there is no tax due, enter "0".....	2.	<input type="text"/>
3. Tax Due for the 2025 Business Income & Receipts Tax (Line 1 plus Line 2).....	3.	<input type="text"/>
4. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....	4.	<input type="text"/>
5. Tax Due 2025. (Line 3 minus Line 4).....	5.	<input type="text"/>
6. MANDATORY 2026 BIRT Estimated Payment (See Instructions)	6.	<input type="text"/>
7. Total Due by 4/15/2026 (Line 5 plus Line 6).....	7.	<input type="text"/>

ESTIMATED PAYMENTS AND OTHER CREDITS

8. Include any estimated and/or extension payments of 2025 BIRT previously made, and any credit from overpayment of the 2024 BIRT and/or 2025 NPT return	8.	<input type="text"/>
9. Net Tax Due (Line 7 less Line 8). If Line 8 is greater than Line 7, enter "0".....	9.	<input type="text"/>
10. Penalty and Interest. Refer to web site for current percentage.	10.	<input type="text"/>
11. TOTAL DUE including penalty and interest (Line 9 plus Line 10). Use payment coupon. Make check payable to: "City of Philadelphia"	11.	<input type="text"/>

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.	<input type="text"/>
12b. Applied to the 2025 Net Profits Tax Return.....	12b.	<input type="text"/>
12c. Applied to the 2026 Business Income & Receipts Tax.....	12c.	<input type="text"/>

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 # _____

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

2025 BIRT-HJ SCHEDULE B

COMPUTATION OF TAX ON NET INCOME (METHOD II)

To be used by taxpayers electing to report net income as reported to and ascertained by the Federal Government, rather than 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.
Place "X" in box to indicate a loss. ↘

1. Net Income (Loss) as properly reported to the Federal Government.....	1.		<input type="text"/>
2. ADJUSTMENTS (Per BIRT Reg. §404 and Public Law 82-272):			
(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.		<input type="text"/>
(b) Net Income (Loss) from certain port related activities. (Reg. §302 (T)).....	2b.		<input type="text"/>
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. §101 (D)(3)).....	2c.		<input type="text"/>
(d) Net Income (Loss) from Public Law 86-272 activities.....	2d.		<input type="text"/>
(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 BIRT Regulation §404 (B)(5) adjustments (Reg. §302 (O)).....	2e.		<input type="text"/>
(f) Line 1 minus Lines 2a through 2e.....	2f.		<input type="text"/>
(g) All other receipts from other corporations of the same affiliated group. (Reg. §302 (N)).....	2g.		<input type="text"/>
(h) Gross Receipts per BIRT Regulation §404 (B)(5)(e).....	2h.		<input type="text"/>
(i) Divide Line 2g by Line 2h and enter the result here as a decimal.....	2i.	.	<input type="text"/>
(j) Multiply Line 2f by Line 2i and enter the result here.....	2j.		<input type="text"/>
(k) All other net income (loss) of taxpayers registered under the PA Securities Act of 1972 EXCEPT for net income from transactions effected for persons residing or having their principal place of business within Philadelphia.....	2k.		<input type="text"/>
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus (Line 2j plus 2k).....	3.		<input type="text"/>
4. Total Nonbusiness Income (Loss).....	4.		<input type="text"/>
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....	5.		<input type="text"/>
6. Apportionment factor from Schedule H-2, Line 3.....	6.	.	<input type="text"/>
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.		<input type="text"/>
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.		<input type="text"/>
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.		<input type="text"/>
10. Loss Carry Forward, if any for filing entity.....	10.		<input type="text"/>
11. Loss Carry Forward from acquired entity.....	11.		<input type="text"/>
12. Total Loss Carry Forward(Add Lines 10 & Line 11).....	12.		<input type="text"/>
13. Taxable Income (Loss). (Line 9 minus Line 12).....	13.		<input type="text"/>
14. TAX DUE (Line 13 times .0571) If Line 13 is a loss, enter zero.....	14.		<input type="text"/>

Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 14 onto Schedule H, Line 16.
"Regulated Industry" taxpayers enter the amount of Line 14 onto Schedule J, Line 1.

All other taxpayers enter the amount of Line 14 on the Summary Page, Line 1 of the 2025 BIRT-HJ return.
In addition, unincorporated taxpayers also enter the amount of Line 14 onto Schedule K (Supplemental), Line 1.

2025 BIRT-HJ 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, rather than as reported to and ascertained by the Federal Government.

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

Place "X" in box to indicate a loss. 

1. Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income.....	1.	<input type="checkbox"/>	<input type="text"/>
2. Net Income (Loss) from certain port related activities. (Reg. § 302(T)).....	2.	<input type="checkbox"/>	<input type="text"/>
3. Net Income (Loss) from specific PUC and ICC business activities. Reg. § 101(D)(3)		<input type="checkbox"/>	<input type="text"/>
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	<input type="checkbox"/>	<input type="text"/>
5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4).....	5.	<input type="checkbox"/>	<input type="text"/>
6. Total non-business Income (Loss).....	6.	<input type="checkbox"/>	<input type="text"/>
7. Income (Loss) to be apportioned (Line 5 minus Line 6).....	7.	<input type="checkbox"/>	<input type="text"/>
8. Apportionment factor from Schedule H-2, Line 3.....	8.	<input type="checkbox"/>	<input type="text"/>
9. Income (Loss) apportioned to Philadelphia (Line 7 times Line 8)	9.	<input type="checkbox"/>	<input type="text"/>
10. Non-business Income (Loss) allocated to Philadelphia.....	10.	<input type="checkbox"/>	<input type="text"/>
11. Current year Income (Loss) (Line 9 plus Line 10).....	11.	<input type="checkbox"/>	<input type="text"/>
12. Loss Carry Forward, if any.....	12.	<input type="checkbox"/>	<input type="text"/>
13. Loss Carry Forward from acquired entity.....	13.	<input type="checkbox"/>	<input type="text"/>
14. Total Loss and Cary Forward(Add Lines 12 and Line 13)	14.	<input type="checkbox"/>	<input type="text"/>
15. Taxable Income (Loss). (Line 11 minus Line 14).....	15.	<input type="checkbox"/>	<input type="text"/>
16. TAX DUE (Line 15 times .0571) If Line 15 is a loss, enter zero.....	16.	<input type="checkbox"/>	<input type="text"/>

Taxpayers registered under the PA Securities Act of 1972 enter the amount of Line 16 onto Schedule H, Line 16.

"Regulated Industry" taxpayers enter the amount of Line 16 onto Schedule J, Line 1.

All other taxpayers enter the amount of Line 16 on the Summary Page, Line 1 of the 2025 BIRT-HJ return.

In addition, unincorporated taxpayers also enter the amount of Line 16 onto Schedule K (Supplemental), Line 1, below.

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

2025 BIRT-HJ SCHEDULE J
COMPUTATION OF THE MAXIMUM BUSINESS INCOME AND RECEIPTS TAX FOR "REGULATED INDUSTRY" TAXPAYERS

- | | | |
|--|----|----------------------|
| 1. Enter the amount of tax from Schedule A, Line 16 or Schedule B, Line 14..... | 1. | <input type="text"/> |
| 2. Enter the amount of tax from Schedule H, Line 12..... | 2. | <input type="text"/> |
| 3. Enter here and on the Summary Page, Line 2 of the 2025 BIRT-HJ return the LESSER of the tax shown on Line 1 or Line 2 of this schedule..... | 3. | <input type="text"/> |

UNINCORPORATED TAXPAYERS SEE SCHEDULE K (SUPPLEMENTAL), LINE 3 FOR ADDITIONAL INSTRUCTIONS.

SCHEDULE K - (SUPPLEMENTAL)

COMPUTATION OF THE 2025 BUSINESS INCOME & RECEIPTS TAX CREDIT FOR PERSONS SUBJECT TO THE 2025 NET PROFITS TAX. CORPORATIONS DO NOT FILE THIS SCHEDULE.

Taxpayers who are NOT Regulated Industries NOR registered under the PA Securities Act of 1972:

- | | | |
|---|----|----------------------|
| 1. Enter the amount of tax from Schedule A, Line 16 or Schedule B, Line 14..... | 1. | <input type="text"/> |
|---|----|----------------------|

Taxpayers registered under the PA Securities Act of 1972:

- | | | |
|--|----|----------------------|
| 2. If the amount of tax shown on Schedule H, Line 26 is the SAME as the amount shown on Schedule H, Line 18 enter the amount of tax shown on Schedule H Line 16 . If the amount of tax shown on Schedule H, Line 26 is the SAME as the amount of tax shown on Schedule H, Line 25 PROVIDED THAT the amount of tax shown on Schedule H, Line 23 is the SAME as the amount of tax shown on Schedule H, Line 24, then enter the amount of tax shown on Schedule H, Line 23. OTHERWISE, enter "zero" and do not complete the rest of this schedule | 2. | <input type="text"/> |
|--|----|----------------------|

"Regulated Industry" Taxpayers:
COMPUTATION OF TAX CREDIT

- | | | |
|---|----|----------------------|
| 3. If the amount of tax shown on Schedule J, Line 3 is the SAME as the amount of tax shown on Schedule J, Line 1, enter the amount of tax shown on Schedule J, Line 1. OTHERWISE, enter "zero" and do not complete the rest of this schedule..... | 3. | <input type="text"/> |
| 4. Enter 60% of the amount of tax shown on Line 1, 2, or 3, whichever is applicable and read the instructions below..... | 4. | <input type="text"/> |

PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES OR CORPORATE ASSOCIATES:

REFER TO WORKSHEET D OF THE 2025 NET PROFITS TAX RETURN.

OTHER PARTNERSHIPS, JOINT VENTURES, ASSOCIATIONS AND INDIVIDUALS:

REFER TO WORKSHEET E OF THE 2025 NET PROFITS TAX RETURN.

2025 BIRT-HJ SCHEDULE H (Part 1)

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

COMPUTATION OF TAX ON GROSS RECEIPTS FOR:

- Taxpayers registered under the Pennsylvania securities act of 1972;
- Persons subject to a tax imposed pursuant to article vii, viii, ix
- Other financial businesses.

1. Gross Receipts from sales of Property (Stocks, Bonds, Securities, Options, etc.).....	1.	<input type="text"/>
2. Cost of Property sold.....	2.	<input type="text"/>
3. Gross Profit (Line 1 minus Line 2. If a loss, enter "0").....	3.	<input type="text"/>
4. Other Gross Receipts (Sales, Services, Rentals of Real Property, Capital Gains, etc.) Insurance companies please refer to BIRT Reg. § 317.....	4.	<input type="text"/>
5. Total of Line 3 plus Line 4.....	5.	<input type="text"/>
EXCLUSIONS:		
6a. Gross Receipts from certain port related activities.....	6a.	<input type="text"/>
6b. Gross Receipts from specific PUC and ICC business activities.....	6b.	<input type="text"/>
6c. Other excluded Gross Receipts per definition of business under BIRT Reg. 101 (D).....	6c.	<input type="text"/>
6d. Dividends, Interest, and Royalties received from other corporations of the same affiliated group. (Reg. § 302(O)).....	6d.	<input type="text"/>
6e. Receipts by corporations of dividends, interest and royalties received from other corporations in the same affiliated group and/or from other corporations or partnerships of which the receiving corporation owns at least 20% of the stock. (Reg. § 302(O)).....	6e.	<input type="text"/>
6f. All other receipts from other corporations of the same affiliated group.....	6f.	<input type="text"/>
6g. Interest received from transactions made with persons resident or having their principal place of business outside Philadelphia.....	6g.	<input type="text"/>
6h. Interest received on other transactions to the extent of interest expense attributable to such other transactions.....	6h.	<input type="text"/>
6i. TAXPAYERS REGISTERED UNDER THE PA SECURITIES ACT OF 1972 ONLY: Enter the amounts recieved from commissions, brokerage fees, and other similar charges on account of transactions affected for persons resident or having their principal place of business outside Philadelphia.....	6i.	<input type="text"/>
7. Total of Lines 6a to 6i. (add Lines 6a through 6i).....	7.	<input type="text"/>
8. Adjusted Total Gross Receipts (Line 5 minus Line 7).....	8.	<input type="text"/>
9. Excluded receipts per BIRT Reg. 302, etc.		
9a. Sales delivered outside of Philadelphia.....	9a.	<input type="text"/>
9b. Services performed outside of Philadelphia.....	9b.	<input type="text"/>
9c. Rentals of real property outside of Philadelphia.....	9c.	<input type="text"/>
9d. Other excluded receipts, including Reg. 326 (taxpayers registered under the Securities Act of 1972), Reg. §326 and 317 (insurance companies) (specify).....	9d.	<input type="text"/>
10. Total Excluded Receipts from outside of Philadelphia (Add Lines 9a through 9d).....	10.	<input type="text"/>
11. Net Taxable Receipts (Line 8 minus Line 10).....	11.	<input type="text"/>
12. Tax on the amount of Line 11 (Line 11 times .001410. If Line 11 is a loss, enter "0".).....	12.	<input type="text"/>

2025 BIRT-HJ SCHEDULE H (Part 2)

Computation of Tax of a Taxpayer Registered under the Pennsylvania Securities Act of 1972

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

- "Regulated Industries" as defined in §101(y), enter the amount of Line 14 onto Schedule J, Line 2. Do not complete the rest of this schedule.
- "Other Financial Businesses" enter the amount of Line 14 on the Summary Page, Line 2 of the 2024 BIRT return. Do not complete the rest of this schedule.
- Taxpayers registered under the PA Securities Act of 1972 must complete Lines 13 through 26.

13. Enter the amount from Schedule H, page 5, Line 11.....	13.	<input type="text"/>
14. ADD the amounts received from commissions, brokerage fees and other similar charges excluded on Line 6i.....	14.	<input type="text"/>
15. Enter the total of Line 13 plus Line 14.....	15.	<input type="text"/>
16. Enter the amount of tax shown on Schedule A, Line 16 or Schedule B, Line 14.....	16.	<input type="text"/>
17. Enter the amount of tax shown on Line 12, above.....	17.	<input type="text"/>
18. Enter the total of Line 16 and Line 17, above.....	18.	<input type="text"/>
19. Enter the amount from Line 15, above.....	19.	<input type="text"/>
20. Tax due on the amount of Line 19 times .0046. (If Line 16 is a loss, enter "0").....	20.	<input type="text"/>
21. Tax due on the amount of Line 19 times .0023. (If Line 16 is a loss, enter "0").....	21.	<input type="text"/>
22a. TAXPAYERS WHO ELECTED TO USE METHOD I FOR REPORTING NET INCOME, enter the Net Income (Loss) shown on Schedule A, Line 15.....	22a.	<input type="text"/>
22b. TAXPAYERS WHO ELECTED TO USE METHOD II FOR REPORTING NET INCOME, enter the Net Income (Loss) shown on Schedule H-1, Line 12.....	22b.	<input type="text"/>
23. Tax Due on the amount of Line 22a or 22b times .023. (If Line 19 is a loss, enter "0")	23.	<input type="text"/>
24. Enter the LESSER of Line 21 or Line 23.....	24.	<input type="text"/>
25. Enter the total of Line 20 plus Line 24.....	25.	<input type="text"/>
26. TAX DUE. ENTER HERE AND ON THE SUMMARY PAGE, LINE 2 OF THE 2025 BIRT RETURN THE GREATER OF THE TAX SHOWN ON LINE 18 OR LINE 25.....	26.	<input type="text"/>

UNINCORPORATED REGULATED INDUSTRIES SEE SCHEDULE K (SUPPLEMENTAL), LINE 2 FOR ADDITIONAL INSTRUCTIONS.

2025 BIRT-HJ SCHEDULES H-1

ALTERNATE COMPUTATION OF NET INCOME FOR TAXPAYERS REGISTERED UNDER THE PENNSYLVANIA SECURITIES ACT OF 1972 WHO HAVE ELECTED TO USE METHOD II TO REPORT NET INCOME.

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

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

1. Enter the adjusted net income (loss) reported on Schedule B, Line 3.....	1.	<input type="text"/>
1a. Enter the amount shown on Schedule B, Line 2k.....	1a.	<input type="text"/>
2. Enter the total of Line 1 plus Line 1a.....	2.	<input type="text"/>
3. Total non-business income (loss).....	3.	<input type="text"/>
4. Income (loss) to be apportioned (Line 2 minus Line 3).....	4.	<input type="text"/>
5. Apportionment Factor from Schedule H-2, Line 3.....	5.	<input type="text"/>
6. Income (loss) to be apportioned to Philadelphia (Line 4 times Line 5).....	6.	<input type="text"/>
7. Non-business Income (loss) allocated to Philadelphia.....	7.	<input type="text"/>
8. Current year Income (loss) (Line 6 plus Line 7).....	8.	<input type="text"/>
9. Loss Carry Forward, if any.....	9.	<input type="text"/>
10. Loss Carry Forward from acquired entity.....	10.	<input type="text"/>
11. Total Loss Carry Forward.(Add Line 9 and Line 10).....	11.	<input type="text"/>
12. NET INCOME (Loss) (Line 8 minus Line 11) Enter here and on Schedule H, Line 22b.....	12.	<input type="text"/>

SCHEDULE H-2 COMPUTATION OF APPORTIONMENT FACTOR TO BE APPLIED TO APPORTIONABLE NET INCOME

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 **no longer used** in the calculation of the Philadelphia Apportionment percentage. The Single Sales/Receipts Factor Apportionment percentage is the ratio of **Philadelphia** Sales/Receipts to **Total Sales/Receipts everywhere**.

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

Taxpayers registered under the Pennsylvania Securities Act of 1972 - If Net Income Method II (i.e. as reported to the Federal government) is elected, refer to BIRT Reg. §§ 404-409 found on our website at the link noted above.

Persons who are subject to a tax pursuant to Articles VII (Bank Shares Tax), VIII (Title Insurance and Trust Companies Share Tax), IX (Insurance Premiums Tax) or XV (Mutual Thrift Institutions Tax) of the Tax Reform Code of 1971 and Private Banks. Refer to BIRT Regs. § 410 found on our website at the link noted above.

COMPUTATION OF APPORTIONMENT FACTOR TO BE APPLIED TO APPORTIONABLE NET INCOME. YOU MUST COMPLETE SCHEDULE H-2 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 H Line 11).....	1.	<input type="text"/>
2. Gross Sales/Receipts Everywhere (From Schedule H Line 8).....	2.	<input type="text"/>
3. Single Sales/Receipts Factor Apportionment Percentage (Line 1 divided by 2).....	3.	<input type="text"/>

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