

2024 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

Entity Classification (**MUST** select one):

Individual/ Sole Proprietor Corporation Partnership Estate Trust

2024 NTL DUE DATE: APRIL 15, 2025	
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

Instructions

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

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

1. Completing the taxpayer information above, **and**
2. Signing below.

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

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

