

2022 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

FOR BUSINESS CONDUCTED 100% IN PHILADELPHIA

Entity Classification (MUST select one):

☐ Individual/ Sole Proprietor
 ☒ Corporation
 ☐ Partnership
 ☐ Estate
 ☐ Trust

Business Name

Corp Test 4 / SC Schedule

First Name

MI

Last Name

Street Address

Apt / Suite

City

State

Zip / Postal Code

Taxpayer E-mail Address

Check Box If Applies:

☐ Address Change

☐ Amended Return

☐ Final Return:
(add Cease Date)

2022 BIRT-EZ

DUE DATE: APRIL 18, 2023

PHTIN

EIN

SSN



YOU MUST COMPLETE WORKSHEET "S-EZ"

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

Event Name:

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Page 2, Line 6).

If there is no tax due, enter "0".....

1.

2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11).

If there is no tax due, enter "0".....

2.

3. Tax Due for the 2022 Business Income & Receipts Tax (Line 1 plus Line 2).....

3.

4. Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3).....

4.

1,000

5. Tax Due 2022. (Line 3 minus Line 4).....

5.

6. **MANDATORY** 2023 BIRT Estimated Payment (See Instructions).....

6.

7. Total Due by 4/18/2023 (Line 5 plus Line 6).....

7.

ESTIMATED PAYMENTS AND OTHER CREDITS

8. Include any estimated and/or extension payments of 2022 BIRT previously made, and any credit from overpayment of the 2021 BIRT and/or 2022 NPT return.....

8.

9. Net Tax Due (Line 7 less Line 8).

If Line 8 is greater than Line 7, enter "0".....

9.

10. Interest and Penalty

Refer to web site for current percentage.....

10.

11. **TOTAL DUE** including Interest and Penalty (Line 9 plus Line 10).

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:

12a. Refunded. Do not file a separate Refund Petition.....

12a.

12b. Applied to the 2022 Net Profits Tax Return.....

12b.

12c. Applied to the 2023 Business Income & Receipts Tax.....

12c.

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____



PHTIN

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2022 BIRT-EZ TAX COMPUTATION SCHEDULES

If business is operated inside and outside of Philadelphia, you must file the BIRT Regular return available at www.phila.gov/revenue.

Reminder - You *must* use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed.

Place "X" in box to indicate a loss. **NET INCOME PORTION**

- | | | |
|---|----|-------------------------------------|
| 1. METHOD II. Net Income (or loss) as properly reported to the Federal Government.....
Trade Show Vendors see Instructions before completing. | 1. | <input type="text" value="25,000"/> |
| OR | | |
| 2. METHOD I. Net Income (or loss) in accordance with Accounting System..... | 2. | <input type="text"/> |
| 3. Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below | 3. | <input type="text"/> |
| 4. Loss Carry Forward, if any..... | 4. | <input type="text"/> |
| 5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4)..... | 5. | <input type="text"/> |
| 6. TAX DUE (Line 5 X .0599). If Line 5 is a loss, enter zero here and on Page 1, Line 1..... | 6. | <input type="text"/> |

GROSS RECEIPTS PORTIONDo not report negative numbers for gross receipts.

TAXABLE GROSS RECEIPTS from:

- | | | |
|--|-----|--------------------------------------|
| 7a. Sales and/or rentals of tangible personal property..... | 7a. | <input type="text" value="100,000"/> |
| 7b. Services..... | 7b. | <input type="text"/> |
| 7c. Rentals of real property..... | 7c. | <input type="text"/> |
| 7d. Royalties..... | 7d. | <input type="text"/> |
| 7e. Gains on sales of capital business assets..... | 7e. | <input type="text"/> |
| 7f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.)..... | 7f. | <input type="text"/> |
| 7g. Dividends. (Not applicable to individuals.)..... | 7g. | <input type="text"/> |
| 7h. Interest. (Not applicable to individuals.)..... | 7h. | <input type="text"/> |
| 7i. Other. (Describe) _____ | 7i. | <input type="text"/> |
| 8. TAXABLE GROSS RECEIPTS before Statutory Exclusion. (Add Lines 7a through 7i.)..... | 8. | <input type="text"/> |
| 9. Statutory Exclusion (Lower of Line 8 or \$100,000.00) | 9. | <input type="text"/> |
| 10. Net taxable Gross Receipts (Line 8 minus Line 9)..... | 10. | <input type="text"/> |
| 11. TAX DUE. (Line 10 X .001415). Enter here and on Page 1, Line 2..... | 11. | <input type="text"/> |

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

- | | | |
|--|-----|---------------------------------------|
| S1. Enter the lower of Line 8 above or \$100,000.00..... | S1. | <input type="text"/> |
| S2. Enter Net Income from Line 1 or Line 2. If loss, enter zero..... | S2. | <input type="text"/> |
| S3. Enter Taxable Gross Receipts from Line 8 above..... | S3. | <input type="text"/> |
| S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000)..... | S4. | <input type="text" value="0.000000"/> |
| S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$100,000)....
Enter here and on Line 3, above. | S5. | <input type="text"/> |

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2022 BIRT SCHEDULE SC
SPECIAL CREDIT SCHEDULE

PHTIN	
EIN	
SSN	

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 2022 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer must fulfill all statutory and regulatory requirements to participate in the respective Tax Credit Program (e.g., entering into commitment agreements with the Department and complying with its terms and conditions, tax compliance, etc.). A taxpayer not meeting all the requirements for participation in the respective BIRT Tax Credit Program will not receive the applicable credit.

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

1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries).....	1.	
2. Credit for New Job Creation.....	2.	
3. Green Roof Tax Credit.....	3.	
4. Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP").....	4.	
5. Sustainable Business Tax Credit.....	5.	1,000
6. Credit for Employment of Returning Veterans of the Armed Forces.....	6.	
7. Life Partner and Transgender Care Health Benefits Tax Credits.....	7.	
8. Distressed Business Tax Credit.....	8.	
9. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10.....	9.	
10. Strategic Development Area Tax Credit.....	10.	
11. Economic Development District Tax Credit.....	11.	
12. Healthy Beverage Tax Credit.....	12.	
13. TOTAL CREDITS (Add Lines 1 through 12).....	13.	1,000

Enter the amount of Line 13 on Page 1, Line 4 of the 2022 BIRT or BIRT-EZ Return. (Cannot exceed amount on Page 1, Line 3.)

