

# 2022 City of Philadelphia BUSINESS INCOME & RECEIPTS TAX

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

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

Business Name

NTL Test 1 / No NPT

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 NTL	
DUE DATE: APRIL 18, 2023	
PHTIN	
EIN	
SSN	



## Instructions

Philadelphia's Business Income and Receipts Tax (BIRT) return includes a taxable gross receipts exclusion of \$100,000. Beginning with tax year 2022, 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 this 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 [www.phila.gov/revenue](http://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 # \_\_\_\_\_

