

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2014 BUSINESS INCOME & RECEIPTS TAX
 For business conducted in and out of Philadelphia
 DUE DATE: APRIL 15, 2015



2014 BIRT

Taxpayer Name and Address _____

City Account Number

Federal Identification Number

Social Security Number

If this is a change of address, check this box:

If this is an amended return place an "X" here:

If your business terminated in 2014, enter the termination date AND file a CHANGE FORM. →

mm-dd-yyyy

IMPORTANT: DO NOT SKIP WORKSHEET "S"

COMPUTATION OF TAX DUE OR OVERPAYMENT

1. NET INCOME PORTION OF TAX (from Schedule B, Line 13 or Schedule A, Line 13. If there is no tax due, enter "0".....	1.	<input type="text"/>	.00
2. GROSS RECEIPTS PORTION OF TAX (from Schedule D, Line 12). If there is no tax due, enter "0".....	2.	<input type="text"/>	.00
3. Tax Due for the 2014 Business Income & Receipts Tax (Line 1 plus Line 2).....	3.	<input type="text"/>	.00
4. MANDATORY 2015 BIRT Estimated Payment (repeat Line 3). IF BUSINESS TERMINATED IN 2014, DO NOT ENTER AN AMOUNT ON LINE 4.	4.	<input type="text"/>	.00
5. Total Due by 4/15/2015 (Line 3 plus Line 4).....	5.	<input type="text"/>	.00

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2013 or 2014 Net Profits Tax.....	6a.	<input type="text"/>	.00
6b. Include any estimated and/or extension payments of 2014 BIRT previously made, and any credit from overpayment of the 2013 BIRT return	6b.	<input type="text"/>	.00
6c. Total payments and credits. (Line 6a plus Line 6b).....	6c.	<input type="text"/>	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0".....	7.	<input type="text"/>	.00
8. Interest and Penalty Refer to web site for current percentage.....	8.	<input type="text"/>	.00
9. TOTAL DUE including Interest and Penalty (Line 7 plus Line 8). Use payment coupon. Make check payable to: "City of Philadelphia"	9.	<input type="text"/>	.00

OVERPAYMENT OPTIONS If Line 6C is greater than Line 5, enter the amount to be:

10a. Refunded. Do not file a separate Refund Petition	10a.	<input type="text"/>	.00
10b. Applied to the 2014 Net Profits Tax.....	10b.	<input type="text"/>	.00
10c. Applied to the 2015 Business Income & Receipts Tax.....	10c.	<input type="text"/>	.00

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 # _____

2014 BIRT SCHEDULE B



City Account Number

COMPUTATION OF TAX ON NET INCOME (METHOD II)

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. **If you are using Schedule B, do not complete or file Schedule A.**

Note: If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below Schedule A.

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

1. Net Income (Loss) as properly reported to the Federal Government.....	1.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
2. ADJUSTMENTS (Per BIRT Reg. 404 and Public Law 86-272)				
(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 style="width: 90%; height: 20px;" type="text"/>	.00
(b) Net Income (Loss) from certain port related activities. (Reg. 302 (T)).....	2b.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
(c) Net Income (Loss) from specific PUC and ICC business activities. (Reg. 101 (D)(3)).....	2c.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
(d) Net Income (Loss) from Public Law 86-272 activities.....	2d.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
(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 and/or BIRT Regulation §404 (B)(5) adjustments (Reg. 302 (O)).....	2e.		<input style="width: 90%; height: 20px;" type="text"/>	.00
(f) Line 1 minus Lines 2a through 2e.....	2f.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
(g) All other receipts from other corporations of the same affiliated group. (Reg. 302 (N)).....	2g.		<input style="width: 90%; height: 20px;" type="text"/>	.00
(h) Gross Receipts per BIRT Regulation §404(B)(5)(e).....	2h.		<input style="width: 90%; height: 20px;" type="text"/>	.00
(i) Divide Line g by Line h and enter the result here.....	2i.	<input type="checkbox"/>	. <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/>	
(j) Multiply Line f by Line i and enter the result here.....	2j.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
3. ADJUSTED NET INCOME (LOSS) (Line 2f minus Line 2j).....	3.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
4. Total Nonbusiness Income (Loss).....	4.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
5. Income (Loss) to be apportioned (Line 3 minus Line 4).....	5.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.	<input type="checkbox"/>	. <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/> <input style="width: 15px; height: 20px;" type="text"/>	
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
10. Statutory Net Income Deduction from Worksheet S, Line S5	10.		<input style="width: 90%; height: 20px;" type="text"/>	.00
11. Loss Carry Forward, if any.....	11.		<input style="width: 90%; height: 20px;" type="text"/>	.00
12. Taxable Income (Loss). Line 9 minus Line 10 minus Line 11.....	12.	<input type="checkbox"/>	<input style="width: 90%; height: 20px;" type="text"/>	.00
13. TAX DUE (Line 12 times .0643) If Line 12 is a loss, enter zero.....	13.		<input style="width: 90%; height: 20px;" type="text"/>	.00

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

2014 BIRT SCHEDULE C-1



City Account Number

For business conducted in and out of Philadelphia

COMPUTATION OF APPORTIONMENT FACTORS TO BE APPLIED TO APPORTIONABLE NET INCOME. YOU MUST COMPLETE SCHEDULE C-1 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.

Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions), complete Lines 10A, 10B and 10C ONLY. ALL OTHER TAXPAYERS, complete Lines 1 through 12.

Calculation of Average Values of Real and Tangible Property Employed in Business:

1. Inventories of Raw Materials, Work in Process and Finished Goods.....
2. Land and Buildings Owned (at average original cost).....
3. Machinery and Equipment Owned (at average original cost).....
4. Other Tangible Assets Owned (at average original cost).....
5. Rented Property (at 8 times the net annual rental).....
6. Total average value of Property used **WITHIN PHILADELPHIA**.....
7. Total average value of Property used **EVERYWHERE**.....

COLUMN A WITHIN PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
	XXXXXXXXXXXX
XXXXXXXXXXXX	

Computation of Apportionment Factors:

8a. Total Average Value of Philadelphia Property from Column A, Line 6 above.....	8a.	<input style="width: 90%;" type="text"/>	.00
8b. Total Average Value of Property Everywhere from Column B, Line 7 above.....	8b.	<input style="width: 90%;" type="text"/>	.00
8c. Philadelphia Property Factor (Line 8a divided by 8b).....	8c.	<input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
9a. Philadelphia Payroll.....	9a.	<input style="width: 90%;" type="text"/>	.00
9b. Payroll Everywhere.....	9b.	<input style="width: 90%;" type="text"/>	.00
9c. Philadelphia Payroll Factor (Line 9a divided by 9b).....	9c.	<input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
10a. Philadelphia Receipts.....	10a.	<input style="width: 90%;" type="text"/>	.00
10b. Gross Receipts Everywhere.....	10b.	<input style="width: 90%;" type="text"/>	.00
10c. Philadelphia Receipts Factor (Line 10a divided by 10b).....	10c.	<input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
10d. Repeat Line 10c.....	10d.	<input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
11. TOTAL FACTORS (Total of Lines 8c, 9c, 10c and 10d).....	11.	<input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
12. AVERAGE OF FACTORS (Line 11 divided by applicable number of factors, as explained below).....	12.	<input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	

ENTER THIS AVERAGE ON SCHEDULE A, LINE 6 OR SCHEDULE B, LINE 6.

DO NOT FILE THIS RETURN if Line 12 is equal to 100%. Use the BIRT-EZ return which is available at www.phila.gov/revenue. Do not submit Schedule C with the BIRT-EZ return.

Important Note: You must complete Lines A and B for all factors used. For taxpayers who apportion their Net Income in and out of Philadelphia, the 2014 Business Income & Receipts Tax has a double weighted receipts factor. This is accomplished by calculating the Philadelphia receipts factor (Line 10c) and repeating it (Line 10d). The total of the factors (payroll, property and receipts) are then divided by the total factors used (always counting receipts as 2 factors) to obtain an average.

2014 BIRT SCHEDULE D



City Account Number

COMPUTATION OF TAX ON GROSS RECEIPTS

The following taxpayers should not file Schedule D.

- Taxpayers registered under the Pennsylvania Securities Act of 1972;
- Persons subject to a tax imposed pursuant to Article VII, VIII, IX or XV of the Tax Reform Code of 1971 (Banks, Title Insurance Companies, Trust Companies, Insurance Companies and Mutual Thrift Institutions)
- Other Financial Businesses

These industries should file Schedules H-J, available on our website at www.phila.gov/revenue.

Do not report negative numbers on this schedule.

1. Gross Receipts from sales and/or rentals of tangible personal property, dividends, interest, royalties, and gains on sale of stocks, bonds and business capital assets.....	1.	<input type="text"/>	.00
2. Gross Receipts from services.....	2.	<input type="text"/>	.00
3. Gross Receipts from rentals of real property.....	3.	<input type="text"/>	.00
4. Total of Lines 1 through 3.....	4.	<input type="text"/>	.00
5. Less exclusions from:			
5a. Sales delivered outside of Philadelphia.....	5a.	<input type="text"/>	.00
5b. Services performed outside of Philadelphia.....	5b.	<input type="text"/>	.00
5c. Rentals of real property outside of Philadelphia.....	5c.	<input type="text"/>	.00
5d. Other (specify).....	5d.	<input type="text"/>	.00
6. Net Taxable Receipts before Statutory Exclusion (Line 4 minus Lines 5a through 5d).....	6.	<input type="text"/>	.00
7. Statutory Exclusion (Lower of Line 6 or \$50,000.00).....	7.	<input type="text"/>	.00
8. Less Receipts on which tax is to be computed by the Alternate Method. (Enter here and on Schedule E, Line 1, 5 or 10.).....	8.	<input type="text"/>	.00
9. Receipts subject to tax at the regular rate [Line 6 minus (Line 7 plus Line 8)].....	9.	<input type="text"/>	.00
10. TAX DUE at the regular rate. (Line 9 times .001415).....	10.	<input type="text"/>	.00
11. TAX DUE using the Alternate Method from Schedule E, Line 15, if applicable.....	11.	<input type="text"/>	.00
12. TOTAL TAX DUE (Line 10 plus Line 11).....	12.	<input type="text"/>	.00

Enter here and on the Summary Page, Line 2 of this return.

Worksheet S - Use to calculate Statutory Net Income Deduction

S1. Enter the lower of Line 6 above or \$50,000.....	S1.	<input type="text"/>	.00
S2. Enter Current Year Income from Line 9 of Schedule A or Schedule B. If loss, enter zero.	S2.	<input type="text"/>	.00
S3. Enter Net Taxable Receipts from Line 6 above.....	S3.	<input type="text"/>	.00
S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000).....	S4.	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$50,000).....	S5.	<input type="text"/>	.00

Enter here and on Line 10 of Schedule A or Schedule B.

2014 BIRT SCHEDULE A



City Account Number

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, after subtracting from gross receipts the cost of goods sold and all ordinary and necessary expenses of doing business, rather than as reported to and ascertained by the Federal Government.

Reminder - You must use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed. **If you are using Schedule A, do not complete or file Schedule B.**

Note: If any entry on this schedule exceeds \$999,999,999 - See special mailing instructions below.

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, less total nonbusiness income.....	1.	<input type="checkbox"/>		.00
2. Net Income (Loss) from certain port related activities.....	2.	<input type="checkbox"/>		.00
3. Net Income (Loss) from specific PUC and ICC business activities.....	3.	<input type="checkbox"/>		.00
4. Net Income (Loss) from Public Law 86-272 activities.....	4.	<input type="checkbox"/>		.00
5. Income (Loss) to be apportioned (Line 1 minus Lines 2, 3 and 4).....	5.	<input type="checkbox"/>		.00
6. Average of Apportionment Factors from Schedule C-1, Line 12.....	6.	<input type="checkbox"/>	.	
7. Income (Loss) apportioned to Philadelphia (Line 5 times Line 6).....	7.	<input type="checkbox"/>		.00
8. Nonbusiness Income (Loss) allocated to Philadelphia.....	8.	<input type="checkbox"/>		.00
9. Current year Income (Loss) (Line 7 plus Line 8).....	9.	<input type="checkbox"/>		.00
10. Statutory Net Income Deduction from Worksheet S, Line S5.....	10.			
11. Loss Carry Forward, if any.....	11.			.00
12. Taxable Income (Loss). Line 9 minus Line 10 minus Line 11.....	12.	<input type="checkbox"/>		.00
13. TAX DUE (Line 12 times .0643) If Line 12 is a loss, enter zero.....	13.			.00

ENTER HERE AND ON THE SUMMARY PAGE, LINE 1 OF THIS RETURN.

Special Mailing Instructions for Schedules A and B

If your entry for any line exceeds 999,999,999., include a cover letter with your return indicating the correct entries for Schedule A or B and request manual processing of the return to assure proper entry of your accounting data.

2014 BIRT SCHEDULE E



City Account Number

Empty rectangular box for City Account Number

COMPUTATION OF TAX ON GROSS RECEIPTS

ALTERNATE METHOD OF COMPUTING TAX ON GROSS RECEIPTS

(To be used by Manufacturers, Wholesalers and Retailers electing to use the Alternate Method of computation.)

SEE BUSINESS INCOME AND RECEIPTS TAX REGULATIONS (SECTION 305) AT WWW.PHILA.GOV/REVENUE.

A. MANUFACTURERS

- 1. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 8)..... 1. [] .00
2. Cost of goods sold..... 2. [] .00
3. TAX BASE (Line 1 minus Line 2)..... 3. [] .00
4. TAX DUE (Line 3 times .0234). If Line 3 is a loss, enter zero..... 4. [] .00

B. WHOLESALERS

- 5. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 8)..... 5. [] .00
6. Applicable Cost of Goods:
(a) Cost of material..... 6a. [] .00
(b) Cost of Labor..... 6b. [] .00
7. TOTAL APPLICABLE COST OF GOODS (Line 6a plus 6b)..... 7. [] .00
8. TAX BASE (Line 5 minus Line 7)..... 8. [] .00
9. TAX DUE (Line 8 times .0329). If Line 8 is a loss, enter zero..... 9. [] .00

C. RETAILERS

- 10. Receipts on which tax is to be computed by the Alternate Method (from Schedule D, Line 8)..... 10. [] .00
11. Applicable Cost of Goods:
(a) Cost of material..... 11a. [] .00
(b) Cost of Labor..... 11b. [] .00
12. TOTAL APPLICABLE COST OF GOODS (Line 11a plus 11b)..... 12. [] .00
13. TAX BASE (Line 10 minus Line 12)..... 13. [] .00
14. TAX DUE (Line 13 times .0078). If Line 13 is a loss, enter zero..... 14. [] .00
15. TOTAL TAX DUE (Total of Lines 4, 9 and 14)..... 15. [] .00

Enter the amount from Line 15 on Schedule D, Line 11.