

WORKSHEET N

New Business and Employment Worksheet
(Philadelphia Code 19-3800)



City Account Number

To be used by taxpayers who are claiming new business status under Philadelphia code 19-3800.

Taxpayer must first complete the eligibility questionnaire to use this worksheet.

For Business Income & Receipts Tax Long Form Filers

COMPUTATION OF TAX ON NET INCOME

- 1. Enter the amount of taxable income from Schedule A, Line 12 or Schedule B, Line 12.
To report a net loss, check the box..... 1. .00
- 2. Tax Due as computed for new business..... 2. .00
Enter the amount of Line 2 on BIRT Summary Page, Line 1 and,
if liable, NPT Page 1, Line 5.

COMPUTATION OF TAX ON GROSS RECEIPTS

- 3. Enter the taxable gross receipts from Schedule D, Line 6..... 3. .00
- 4. Tax Due as computed for new business..... 4. .00
Enter the amount of Line 4 on BIRT Summary Page, Line 2.

For Business Income & Receipt Tax - EZ Filers

COMPUTATION OF TAX ON NET INCOME

- 1. Enter the amount of taxable income from BIRT-EZ Page 2, Line 5
To report a net loss, check the box..... 1. .00
- 2. Tax Due as computed for new business..... 2. .00
Enter the amount of Line 2 on BIRT-EZ Page 1, Line 1 and,
if liable, NPT Page 1, Line 5.

COMPUTATION OF TAX ON GROSS RECEIPTS

- 3. Enter the taxable gross receipts from BIRT-EZ Page 2, Line 10..... 3. .00
- 4. Tax Due as computed for new business..... 4. .00
Enter the amount of Line 4 on BIRT-EZ Page 1, Line 2.

For Business Income & Receipts Tax Schedule H-J Filers

COMPUTATION OF TAX ON NET INCOME

- 1. Enter the amount of taxable income from Schedules H-J (Schedule A or B),
Line 12 or (Schedule H-1), Line 11. To report a net loss, check the box..... 1. .00
- 2. Tax Due as computed for new business..... 2. .00
Enter the amount of Line 2 on BIRT Summary Page, Line 1 and,
if liable, NPT Page 1, Line 5.

COMPUTATION OF TAX ON GROSS RECEIPTS

- 3. Enter the taxable gross receipts from Schedule H-J (Schedule H), Line 10 or 24..... 3. .00
- 4. Tax Due as computed for new business..... 4. .00
Enter the amount of Line 4 on BIRT Summary Page, Line 2.

Important Note: Use Worksheet N to complete the Summary Page of BIRT return and NPT return, Line 5.