

WORKSHEET N

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



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 14 or Schedule B, Line 12.
To report a net loss, check the box..... | 1. | <input checked="" type="checkbox"/> | 999999999 |
| 2. Tax Due as computed for new business..... | 2. | | 0.00 |
- Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11.

COMPUTATION OF TAX ON GROSS RECEIPTS

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|--|----|--|-----------|
| 3. Enter the taxable gross receipts from Schedule D, Line 8..... | 3. | | 999999999 |
| 4. Tax Due as computed for new business..... | 4. | | 0.00 |
- Enter the amount of Line 4 on BIRT Page 1, Line 2.

For Business Income & Receipt Tax - EZ Filers

COMPUTATION OF TAX ON NET INCOME

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|---|----|-------------------------------------|-----------|
| 1. Enter the amount of taxable income from BIRT-EZ Page 2, Line 5
To report a net loss, check the box..... | 1. | <input checked="" type="checkbox"/> | 999999999 |
| 2. Tax Due as computed for new business..... | 2. | | 0.00 |
- Enter the amount of Line 2 on BIRT-EZ Page 1, Line 1 and if liable, NPT Page 1, Line 11.

COMPUTATION OF TAX ON GROSS RECEIPTS

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|---|----|--|-----------|
| 3. Enter the taxable gross receipts from BIRT-EZ Page 2, Line 10..... | 3. | | 999999999 |
| 4. Tax Due as computed for new business..... | 4. | | 0.00 |
- 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

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|---|----|-------------------------------------|-----------|
| 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. | <input checked="" type="checkbox"/> | 999999999 |
| 2. Tax Due as computed for new business..... | 2. | | 0.00 |
- Enter the amount of Line 2 on BIRT Page 1, Line 1 and if liable, NPT Page 1, Line 11.

COMPUTATION OF TAX ON GROSS RECEIPTS

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|--|----|--|-----------|
| 3. Enter the taxable gross receipts from Schedule H-J (Schedule H), Line 10 or 24..... | 3. | | 999999999 |
| 4. Tax Due as computed for new business..... | 4. | | 0.00 |
- Enter the amount of Line 4 on BIRT Page 1, Line 2.

Important Note: Use Worksheet N to complete Page 1 of the BIRT return and if liable, Page 1 of the NPT return, Line 5.