CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE
2014 BUSINESS INCOME & RECEIPTS TAX
For business conducted 100% in Philadelphia
DUE DATE: APRIL 15, 2015

0 1 4

2014 BIRT-EZ

City Account Number

Federal Identification Number

Social Security Number

Taxpayer Name and Address

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

➡ mm-dd-yyyy

IMPORTANT: DO NOT SKIP WORKSHEET "S-EZ"

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.	.00
2. GROSS RECEIPTS PORTION OF TAX (from Page 2, Line 11). If there is no tax due, enter "0"............................	2.	.00
3. Tax Due for the 2014 Business Income & Receipts Tax (Line 1 plus Line 2)......................	3.	.00
4. **MANDATORY 2015 BIRT Estimated Payment (repeat Line 3)**....................................... **IF BUSINESS TERMINATED IN 2014, DO NOT ENTER AN AMOUNT ON LINE 4.**	4.	.00
5. Total Due by **4/15/2015** (Line 3 plus Line 4)...	5.	.00

ESTIMATED PAYMENTS AND OTHER CREDITS

6a. Credit from overpayment of 2013 or 2014 Net Profits Tax......................................	6a.	.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.	.00
6c. Total payments and credits. (Line 6a plus Line 6b)..	6c.	.00
7. Net Tax Due (Line 5 less Line 6c). If Line 6c is greater than Line 5, enter "0"...	7.	.00
8. Interest and Penalty Refer to web site for current percentage..	8.	.00
9. **TOTAL DUE** including Interest and Penalty (Line 7 plus Line 8). **Use payment coupon. Make check payable to: "City of Philadelphia"**........................	9.	.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.	.00
10b. Applied to the 2014 Net Profits Tax Return..	10b.	.00
10c. Applied to the 2015 Business Income & Receipts Tax...	10c.	.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 #_____

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2014 BIRT-EZ
TAX COMPUTATION SCHEDULES

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0   2   1   4

City Account Number

If business is operated inside and outside of Philadelphia, you <u>must</u> file the BIRT Regular return available at <u>www.phila.gov/revenue</u>.
Reminder - You <u>must</u> use the same method (METHOD I or METHOD II) that you elected on the first Business Income & Receipts Tax return filed.

NET INCOME PORTION

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

1. **METHOD II.** Net Income (or loss) as properly reported to the Federal Government................. 1. ☐ ☐ .00

OR

2. **METHOD I.** Net Income (or loss) in accordance with Accounting System................................. 2. ☐ ☐ .00

3. **Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below...........................** 3. ☐ .00

4. Loss Carry Forward, if any... 4. ☐ .00

5. Taxable Income or loss. Amount on Line 1 OR Line 2 minus Line 3 minus Line 4.................... 5. ☐ ☐ .00

6. **TAX DUE** (Line 5 X .0643). **If Line 5 is a loss, enter zero here and on Page 1, Line 1.**........ 6. ☐ .00

GROSS RECEIPTS PORTION

Do not report negative numbers for gross receipts.

TAXABLE GROSS RECEIPTS from:

7a. Sales and/or rentals of tangible personal property..7a. ☐ .00

7b. Services...7b. ☐ .00

7c. Rentals of real property...7c. ☐ .00

7d. Royalties..7d. ☐ .00

7e. Gains on sales of capital business assets..7e. ☐ .00

7f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.)..................................7f. ☐ .00

7g. Dividends. (Not applicable to individuals.)...7g. ☐ .00

7h. Interest. (Not applicable to individuals.)..7h. ☐ .00

7 i. Other. (Describe) _____........................ 7i. ☐ .00

8. TAXABLE GROSS RECEIPTS before Statutory Exclusion. (Add Lines 7a through 7i.)..... 8. ☐ .00

9. **Statutory Exclusion (Lower of Line 8 or $50,000.00)..** 9. ☐ .00

10. Net taxable Gross Receipts (Line 8 minus Line 9)..10. ☐ .00

11. **TAX DUE.** (Line 10 X .001415). **Enter here and on Page 1, Line 2.**................................ 11. ☐ .00

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

S1. Enter the lower of Line 8 above or $50,000.00..S1. ☐ .00

S2. Enter Net Income from Line 1 or Line 2. If loss, enter zero..S2. ☐ .00

S3. Enter Taxable Gross Receipts from Line 8 above...S3. ☐ .00

S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000)...S4. ☐ . ☐☐☐☐

S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed $50,000).......S5. ☐ .00
Enter here and on Line 3.

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