

# Taxpayer Information | Business Income & Receipts Tax for 2015

The Business Privilege Tax for 2015 is due April 18, 2016.

Name: Aditi Dhar

Account No.: 1013366

Address: 201 PENNSYLVANIA Phila PA 19100

SSN: 999-99-2727

☐ Check if amended return.

If your business terminated in 2015, enter the termination date here **AND** file a CHANGE FORM (<http://www.phila.gov/revenue/pdfs/chgform.html>).

MM/DD/YYYY

## COMPUTATION OF TAX DUE OR OVERPAYMENT

1.	NET INCOME PORTION OF TAX (from <b>Schedule B, Line 13</b> or <b>Schedule A, Line 15</b> ).	\$1,891
2.	GROSS RECEIPTS PORTION OF TAX (from <b>Schedule D, Line 13</b> ).	\$58
3.	Tax Due for the 2015 Business Income & Receipts Tax[Calculated - add lines 1 and 2]	\$1,949
4.	<b>MANDATORY 2016 BIRT Estimated Payment (repeat line 3)</b>	\$2,463
5.	Total Due by <b>4/18/2016</b> [Calculated - add lines 3 and 4]	\$4,412

## ESTIMATED PAYMENTS AND OTHER CREDITS

6a.	Include any estimated and/or extension payments of 2015 BIRT previously made, and any credit from overpayment of the 2014 BIRT and/or 2015 NPT return.	\$0
6b.	Credit from Special Credit Schedule (SC). (Cannot exceed amount on Line 3)	\$0
6c.	Total Payments and Credits[Calculated - add lines 6a and 6b]	\$0
7.	Net Tax Due[Calculated - line 5 minus 6c]	\$4,412
8.	Interest and Penalty (see instruction Sheet II)	\$849
9.	<b>TOTAL DUE</b> including Interest and Penalty Use payment coupon. Make check payable to: "City of Philadelphia"[Calculated - add line 7 and 8]	\$5,261

## OVERPAYMENT OPTIONS

10a.	Refunded. <b>Do not file separate Refund Petition</b>	\$0
10b.	Applied, up to the tax due, to the 2015 Net Profits Tax Return	\$0
10c.	Applied to the 2016 Business Income & Receipts Tax	\$0

Filed by\*:

☒ Taxpayer

☐ Preparer

Filer Name\*:

AA

Filer Phone\*:

111

111

1111

EXT -

Filer E-Mail  
Address\*:

AA@AA.COM

☐ Signature box: Under penalties of perjury, as set forth in 18 Pa. C.S. §§ 4903-4903 as amended, I swear that I have reviewed this return and, to the best of my knowledge and belief, it is true and complete.

Note: DO NOT FILE THIS RETURN if you have no taxable activity. If you registered for this tax and you no longer have taxable activity, complete a Change Form ([http://www.phila.gov/revenue/Change\\_Form.pdf](http://www.phila.gov/revenue/Change_Form.pdf)) to cancel your account.

**2015 BIRT Schedule A: Computation of Tax On Net Income(Method I)**

1.	Net Income (Loss) per accounting system used plus income taxes deducted in arriving at Net Income	\$75,000
2.	Net Income (Loss) from certain port related activities.	\$0
3.	Net Income (Loss) from specific PUC and ICC business activities.	\$0
4.	Net Income (Loss) from Public Law 86-272 activities	\$0
5.	Adjusted Net Income (Loss)[Calculated - Line 1 minus 2, 3, and 4]	<b>\$75,000</b>
6.	Total Nonbusiness Income (Loss)	\$0
7.	Income (Loss) to be apportioned (Line 5 minus Line 6)	<b>\$75,000</b>
8.	Average of Apportionment Factors (from <a href="#">Click here for Schedule C-1, Line 12</a> )	<b>50</b>
9.	Income (Loss) apportioned to Philadelphia[Calculated - Multiply Line 7 by Line 8]	<b>\$37,500</b>
10.	Nonbusiness Income (Loss) allocated to Philadelphia	\$0
11.	Current year Income (Loss)[Calculated - Line 9 plus Line 10]	<b>\$37,500</b>
12.	Statutory Net Income Deduction	<b>\$8,000</b>
13.	Loss Carry Forward, if any. ( <a href="#">See Instruction Sheet IV</a> )	\$0
14.	Taxable Income (Loss)[Calculated - Line 11 minus Line 12 minus Line 13].	<b>\$29,500</b>
15.	<b>TAX DUE (Multiply Line 14 by 0.0641) If Line 14 is a loss, enter zero</b>	<b>\$1,891</b>

**2015 BIRT Schedule B: Computation of Tax On Net Income(Method II)**

1.	Net Income (Loss) as properly reported to the Federal Government	\$0
ADJUSTMENTS (Per BIRT Reg. 404 and Public Law 82-272)		
2a.	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)	\$0
2b.	Net Income (Loss) from certain port related activities (Reg. 302(19))	\$0
2c.	Net Income (Loss) from specific PUC and ICC business activities. (Reg 101(d) & 302(19))	\$0
2d.	Net Income (Loss) from Public Law 86-272 activities	\$0
2e.	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(G) adjustments (Reg. 302(14))	\$0
2f.	Line 1 minus Lines 2a through 2e	\$0
2g.	All other receipts from other corporations of the same affiliated group. (Reg. 302 (N))	\$0
2h.	Gross Receipts per BIRT Regulation §404(2)(E)(V)	\$0
2i.	Divide Line 2g by Line 2h	\$0
2j.	Multiply Line 2f by Line 2i	\$0
3.	ADJUSTED NET INCOME(Loss)[Calculated - Line 2f minus Line 2j]	\$0
4	Total Nonbusiness Income (Loss)	\$0
5.	Income(Loss) to be apportioned[Calculated - Line 3 minus Line 4]	\$0
6.	Average of Apportionment Factors (from <a href="#">Click here for Schedule C-1, Line 12</a> ).	0
7.	Income (Loss) apportioned to Philadelphia[Calculated - Multiply Line 5 by Line 6]	\$0
8.	Nonbusiness Income (Loss) allocated to Philadelphia	\$0
9.	Current Year Income (Loss)[Calculated - Line 7 plus Line 8]	\$0
10.	Statutory Net Income Deduction from	\$0
11.	Loss Carry Forward, if any ( <a href="#">See Instruction Sheet IV</a> )	\$0
12.	Taxable Income (Loss)[Calculated - Line 9 minus Line 10 minus Line 11]	\$0
13.	<b>TAX DUE (Multiply Line 12 by 0.0641) If Line 12 is a loss, enter zero</b>	\$0

[Return to Page 1](#)**2016 BIRT SCHEDULE C-1: For business conducted in and out of Philadelphia**

COMPUTATION OF APPORTIONMENT FACTOR 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.

1	Philadelphia Sales/Receipts	\$1,000
2	Gross Sales/Receipts Everywhere	\$2,000
3	Single Sales/Receipts Factor Apportionment Percentage [Calculated - Line 1 Divided by Line 2]	0.000000

ENTER THE PHILADELPHIA RECEIPTS FACTOR APPORTIONMENT PERCENTAGE ON SCHEDULE A, LINE 8 OR SCHEDULE B, LINE 6.

DO NOT FILE THIS RETURN if Line 3 is equal to 100%. Use the BIRT-EZ return which is available at [www.phila.gov/revenue](http://www.phila.gov/revenue).

Do not submit Schedule C-1 with the BIRT-EZ return.

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### **2015 BIRT Schedule D: Computation Of Tax On Gross Receipts**

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	\$10,000
2.	Gross Receipts from services	\$1,000
3.	Gross Receipts from rentals of real property	\$0
4.	Total Gross Receipts[Calculated - Sum Lines 1, 2 and 3]	<b>\$11,000</b>
<b>Less Exclusions from:</b>		
5a.	Sales delivered outside of Philadelphia	\$1,000
5b.	Services performed outside of Philadelphia	\$1,000
5c.	Rentals of real property outside of Philadelphia	\$1,000
5d.	Other	\$0
6.	Net Taxable Receipts before Statutory Exclusion [Calculated - Line 4 minus Lines 5a through 5d]	<b>\$0</b>
7.	Statutory Exclusion [Calculated - Lower of Line 6 or \$75,000.00]	<b>\$8,000</b>
8.	Net Taxable Receipts after Statutory Exclusion (Line 6 minus Line 7)	<b>\$0</b>
9.	Receipts on which tax is to be computed by the Alternate Method	\$3,000
10.	Receipts subject to tax at the regular rate [Calculated - (Line 8 minus Line 9)]	<b>\$0</b>
11.	<b>TAX DUE</b> at regular rate(Calculated - Multiply Line 10 by 0.001415)	<b>\$0</b>
12.	<b>TAX DUE</b> using the Alternate Method (from <b><u>Schedule E, Line 15</u></b> ).	<b>\$58</b>
13.	<b>TOTAL TAX DUE</b> [Calculated - Sum Line 11 and Line 12]	<b>\$58</b>

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**2015 BIRT Schedule E: 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)**

A.	Total Tax Basis (from Schedule D, Line 7)	<input type="text"/>
<b>Manufacturers:</b>		
1.	Receipts on which tax is to be computed by the Alternate Method	<input type="text" value="\$1,000"/>
2.	Cost of goods solds	<input type="text" value="\$100"/>
3.	TAX BASE [Calculated - Line 1 minus Line 2]	<input type="text" value="\$900"/>
4.	<b>TAX DUE [Calculated - Multiply Line 3 by 0.0234]</b>	<input type="text" value="\$21"/>
<b>Wholesalers:</b>		
5.	Receipts on which tax is to be computed by the Alternate Method	<input type="text" value="\$1,000"/>
<b>Applicable Cost of Goods:</b>		
6a.	Cost of material	<input type="text" value="\$100"/>
6b.	Cost of labor	<input type="text" value="\$0"/>
7.	TOTAL APPLICABLE COST OF GOODS [Calculated - Line 6a plus Line 6b]	<input type="text" value="\$100"/>
8.	TAX BASE [Calculated - Line 5 minus Line 7]	<input type="text" value="\$900"/>
9.	<b>TAX DUE [Calculated - Multiply Line 8 by 0.0329]</b>	<input type="text" value="\$30"/>
<b>Retailers:</b>		
10.	Receipts on which tax is to be computed by the Alternate Method	<input type="text" value="\$1,000"/>
<b>Applicable Cost of Goods:</b>		
11a.	Cost of material	<input type="text" value="\$0"/>
11b.	Cost of labor	<input type="text" value="\$0"/>
12.	TOTAL APPLICABLE COST OF GOODS [Calculated - Line 11a plus Line 11b]	<input type="text" value="\$0"/>
13.	TAX BASE [Calculated - Line 10 minus Line 12]	<input type="text" value="\$1,000"/>
14.	<b>TAX DUE [Calculated - Multiply Line 13 by 0.0078]</b>	<input type="text" value="\$8"/>
15.	<b>TOTAL TAX DUE [Calculated - Sum Lines 4, 9 and 14]</b>	<input type="text" value="\$58"/>

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