



NEW for 2020! Do you have less than or equal to \$100,000.00 in Philadelphia taxable gross receipts? If yes, you are not required to file the BIRT return. (See BIRT Instructions)

No Staples

CITY OF PHILADELPHIA DEPARTMENT OF REVENUE



2020 BIRT-EZ DUE DATE: APRIL 15, 2021

2020 BUSINESS INCOME & RECEIPTS TAX For business conducted 100% in Philadelphia

City Account Number

Taxpayer Name and Address

EIN

SSN

Taxpayer E-mail Address

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

If your business terminated in 2020, enter the termination date AND file a CHANGE FORM.

YOU MUST COMPLETE WORKSHEET "S-EZ"

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

COMPUTATION OF TAX DUE OR OVERPAYMENT

Table with 5 rows for tax computation: NET INCOME PORTION OF TAX, GROSS RECEIPTS PORTION OF TAX, Tax Due for the 2020 Business Income & Receipts Tax, MANDATORY 2021 BIRT Estimated Payment, Total Due by 4/15/2021.

ESTIMATED PAYMENTS AND OTHER CREDITS

Table with 9 rows for estimated payments and credits: Include any estimated and/or extension payments, Credit from Special Credit Schedule, Total payments and credits, Net Tax Due, Interest and Penalty, TOTAL DUE including Interest and Penalty.

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

Table with 3 rows for overpayment options: 10a. Refunded, 10b. Applied to the 2020 Net Profits Tax Return, 10c. Applied to the 2021 Business Income & Receipts Tax.

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 #



**2020 BIRT-EZ  
TAX COMPUTATION SCHEDULES**



City Account Number

If business is operated inside and outside of Philadelphia, you **must** file the BIRT Regular return available at [www.phila.gov/revenue](http://www.phila.gov/revenue).  
Reminder - You **must** 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. <b>METHOD II.</b> Net Income (or loss) as properly reported to the Federal Government.....              | 1. | <input type="text"/> | <input type="text"/> | .00 |
| <b>OR</b>  |    |                      |                      |     |
| 2. <b>METHOD I.</b> Net Income (or loss) in accordance with Accounting System.....                         | 2. | <input type="text"/> | <input type="text"/> | .00 |
| 3. <b>Statutory Net Income Deduction from Worksheet S-EZ, Line S5, below.....</b>                          | 3. | <input type="text"/> | <input type="text"/> | .00 |
| 4. Loss Carry Forward, if any.....   | 4. | <input type="text"/> | <input type="text"/> | .00 |
| 5. Taxable Income or loss. (Amount on Line 1 OR Line 2 minus Line 3 minus Line 4).....                     | 5. | <input type="text"/> | <input type="text"/> | .00 |
| 6. <b>TAX DUE</b> (Line 5 X .0620). <b>If Line 5 is a loss, enter zero here and on Page 1, Line 1.....</b> | 6. | <input type="text"/> | <input type="text"/> | .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. | <input type="text"/> | <input type="text"/> | .00 |
| 7b. Services.....   | 7b. | <input type="text"/> | <input type="text"/> | .00 |
| 7c. Rentals of real property.....   | 7c. | <input type="text"/> | <input type="text"/> | .00 |
| 7d. Royalties.....  | 7d. | <input type="text"/> | <input type="text"/> | .00 |
| 7e. Gains on sales of capital business assets.....                                    | 7e. | <input type="text"/> | <input type="text"/> | .00 |
| 7f. Gains on sales of stocks, bonds, etc. (Not applicable to individuals.).....       | 7f. | <input type="text"/> | <input type="text"/> | .00 |
| 7g. Dividends. (Not applicable to individuals.).....                                  | 7g. | <input type="text"/> | <input type="text"/> | .00 |
| 7h. Interest. (Not applicable to individuals.).....                                   | 7h. | <input type="text"/> | <input type="text"/> | .00 |
| 7 i. Other. (Describe) _____  | 7i. | <input type="text"/> | <input type="text"/> | .00 |
| 8. TAXABLE GROSS RECEIPTS before Statutory Exclusion. (Add Lines 7a through 7i.)....  | 8.  | <input type="text"/> | <input type="text"/> | .00 |
| 9. <b>Statutory Exclusion (Lower of Line 8 or \$100,000.00).....</b>                  | 9.  | <input type="text"/> | <input type="text"/> | .00 |
| 10. Net taxable Gross Receipts (Line 8 minus Line 9).....                             | 10. | <input type="text"/> | <input type="text"/> | .00 |
| 11. <b>TAX DUE.</b> (Line 10 X .001415). <b>Enter here and on Page 1, Line 2.....</b> | 11. | <input type="text"/> | <input type="text"/> | .00 |

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

- |   |     |                      |                      |     |
|---|-----|----------------------|----------------------|-----|
| S1. Enter the lower of Line 8 above or \$100,000.00.....                                | S1. | <input type="text"/> | <input type="text"/> | .00 |
| S2. Enter Net Income from Line 1 or Line 2. If loss, enter zero.....                    | S2. | <input type="text"/> | <input type="text"/> | .00 |
| S3. Enter Taxable Gross Receipts from Line 8 above.....                                 | S3. | <input type="text"/> | <input type="text"/> | .00 |
| S4. Divide Line S2 by Line S3. (Cannot be greater than 1.0000).....                     | S4. | <input type="text"/> | <input type="text"/> |     |
| S5. Statutory Net Income Deduction (Line S1 times Line S4. Cannot exceed \$100,000).... | S5. | <input type="text"/> | <input type="text"/> | .00 |
- Enter here and on Line 3, above.**



CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE  
**2020 BIRT SCHEDULE SC**  
 SPECIAL CREDIT SCHEDULE



City Account Number

\_\_\_\_\_  
 \_\_\_\_\_

**Important Note**

Schedule SC is to be used by a taxpayer participating in any of the BIRT Tax Credit Programs (listed below) in order to claim the applicable credit on their 2020 BIRT return. A taxpayer must have made an application to participate in and been accepted into the respective program by the Revenue Department. Also, the taxpayer must fulfill all statutory and regulatory requirements to participate in the respective Tax Credit Program (e.g., entering into commitment agreements with the Department and complying with its terms and conditions, tax compliance, etc.). A taxpayer not meeting all the requirements for participation in the respective BIRT Tax Credit Program will not receive the applicable credit.

For more information on the various BIRT Tax Credit Programs, please refer to the Department's website at <http://www.phila.gov/Revenue/taxpro/Pages/TaxCredits.aspx>.

1. Credit for Contributions to Community Development Corporations, (Nonprofit Organizations engaged in developing and implementing Healthy Food Initiatives and Nonprofit Intermediaries).....	1.	_____	.00
2. Credit for New Job Creation.....	2.	_____	.00
3. Green Roof Tax Credit.....	3.	_____	.00
4. Philadelphia Re-Entry Employment Program for Returning Citizens Tax Credit ("PREP").....	4.	_____	.00
5. Sustainable Business Tax Credit.....	5.	_____	.00
6. Credit for Employment of Returning Veterans of the Armed Forces.....	6.	_____	.00
7. Life Partner and Transgender Care Health Benefits Tax Credits.....	7.	_____	.00
8. Distressed Business Tax Credit.....	8.	_____	.00
9. Keystone Opportunity Zones Tax Credits (KOZ/KOEZ/KOIZ) from KOZ Worksheet Line 10.....	9.	_____	.00
10. Strategic Development Area Tax Credit.....	10.	_____	.00
11. Economic Development District Tax Credit.....	11.	_____	.00
12. Healthy Beverage Tax Credit.....	12.	_____	.00
13. <b>TOTAL CREDITS</b> (Add Lines 1 through 12).....	13.	_____	.00

Enter the amount of Line 13 on Page 1, Line 6b of the 2020 BIRT or BIRT-EZ Return. (Cannot exceed amount on Page 1, Line 3.)

