CORPORATIONS ARE NOT SUBJECT TO THIS TAX PROOF OF PRO RATA SHARE MUST BE ATTACHED (if applicable)       City Account Number         Tappayer Name and Address       EIN	NoCITY OF PHILADELPHIAStaples2018 NET PROFITS TAX	<b>2018 NP I</b> <sup>3</sup> <sup>1</sup> <sup>8</sup> DUE DATE: APRIL 15, 2019
EIN       EIN         and file a Change of address, check this box:       Taxpayer E-mail Address         and file a Change Form       Percentage from Page 3, Worksheet D, Line 3, if applicable.       %         If this is an amended return place an "X" here;       Percentage from Page 3, Worksheet D, Line 3, if applicable.       %         If your business terminated in 2018, enter the termination date <u>AND</u> file a CHANGE FORM.       Pince "X" in box to indicate a loss.         IF You ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR RNCOME_BASED TAXATION AND ARE NOT ELIGIBLE FOR INCES 3-4 OR LINES 3-4.       Pince "X" in box to indicate a loss.         IF You ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCES 3-4 OR LINES 3-4.       Pince "X" in box to indicate a loss.         IF You ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCES 3-4.       Pince "X" in box to indicate a loss.         IF You ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCES 3-4.       Quite 31.         IF You ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCES 3-4.       Quite 31.         IF You ARE NOT ELIGIBLE FOR INCES 3-4.       Quite 31.         IF You ARE NOR-Resident taxable incomelose NOT eligible for income Based Rate from Page 2, Worksheet B, Line 4 bits a loss, enter "0".       Quite 31.         IF You ARE NOR-Resident Taxable incomelose seligible for income Based Rate from Page 2, Worksheet B, Line 4 bits a loss, enter "0".       Quite 31.		City Account Number
If this is a chance of address, check this box:       Taxpayer E-mail Address         If this is a namended roturn place an 'X' here;       Percentage from Page 3, Worksheet D, Line 3, if applicable.         If your business terminated in 2018, enter the termination date <u>AND</u> file a CHANGE FORM.       Immediation of the termination date <u>AND</u> file a CHANGE FORM.         If your business terminated in 2018, enter the termination date <u>AND</u> file a CHANGE FORM.       Immediation of the termination date <u>AND</u> file a CHANGE FORM.         If your Bart OF LightE FOR An @ Scheducule SP, YOU ARE NOT ELIGIBLE FOR INCESS = 0.       1.       0.0         In Pro Rata Resident taxable normelloss NOT eligible for income Based Rate from Page 2, Worksheet A, Line 3.       0.0         In The X 03800.       It is a loss, enter '0".       4.       0.0         S Total Resident taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 7.       0.0       0.0         In the X 03800.       It is a loss, enter '0".       4.       0.0         S Total Resident taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 7.       0.0       0.0         In the X 03805.       It is a loss, enter '0".       7.       0.0         I. The G X 034567.       It is a loss, enter '0".       7.       0.0         I. The K X 034567.       It is a loss, enter '0".       10.       0.0       0.0         I. T	Taxpayer Name and Address	
If this is a change of address, check this box:       Image: Change		EIN
If this is a change of address, check this box; and file a Change Form.       Percentage from Page 3, Worksheet D, Line 3, if applicable.       %         If this is an amended return place an "X" here: If your business terminated in 2018, enter the termination date AND file a CHANGE FORM.       mm-db-yyyy         If you PLUGIBLE FOR PA as SCHEDULE SP, YOUA PRE NOT ELUGIBLE FOR INCOME-BASED TAXATION AND ARE NOT ELUGIBLE FOR LINES 3-4 OR LINES 8-9.       mm-db-yyyy         I. Pro Rata Resident taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet A, Line 5.       0.0         J. Pro Rata Resident taxable income/loss eligible for income Based Rate from Page 2, Worksheet A, Line 5.       0.0         J. Pro Rata Resident taxable income/loss eligible for income Based Rate from Page 2, Worksheet A, Line 6.       0.0         J. Line 3 X. 033809. If Line 1 is a loss, enter "0".       5.         S. Total Resident Taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 4).       5.         G. Pro Rata Non-Resident taxable income/loss seligible for income Based Rate from Page 2, Worksheet B, Line 8.       0.0         I. Line 6 X. 034567. If Line 6 is a loss, enter "0".       7.         B. Pro Rata Non-Resident Taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 8.       0.0         I. Total Non-Resident Tax Due (Line 7 plus Line 9).       10.       0.0         I. Total Non-Resident Taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 8.		SSN
and file a Change Form.       Percentage from Page 3, Worksheet D, Line 3, if applicable.       %         If this is an amended return place an 'X" here:       Percentage from Page 3, Worksheet D, Line 3, if applicable.       %         If your business terminated in 2018, enter the termination date <u>AND</u> file a CHANGE FORM.       Pine Code       Pine Code         IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR       Pine Code       Pine Code       Pine Code         NCOME-BASED TAXATION AND ARE NOT ELIGIBLE FOR LINES 3-4 OR LINES 3-9.       Intel State Resident taxable income/loss NOT eligible for Income Based Rate       1.       0.0         1. In o Rata Resident taxable income/loss NOT eligible for Income Based Rate       3.       0.0         4. Line 3 X. 03360.       ILine 1 is a loss, enter "0".       4.       0.0         5. Total Resident taxable income/loss NOT eligible for Income Based Rate       0.0       0.0         6. Pro Rata Non-Resident taxable income/loss NOT eligible for Income Based Rate       0.0       0.0         7. Line 6 X. 034507. If Line 6 is a loss, enter "0".       7.       0.0         8. Pro Rata Non-Resident Taxable income/loss eligible for Income Based Rate       0.0       0.0         10. Total Non-Resident Tax Due (Line 7 plus Line 9).       10.       0.0         11. Total Tax Due (Line 5 plus Line 10).       11.       0.0         12. Edistinst		Taxpayer E-mail Address
If this is an amended return place an "X" here:       If your business terminated in 2018, enter the termination date AND file a CHANGE FORM. <ul> <li>If you ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCOME-BASED TAXATION AND ARE NOT ELIGIBLE FOR LINES 3-4 OR LINES 3-9.</li> <li>Pro Rata Resident taxable income/loss NOT eligible for Income Based Rate from Page 2, Worksheet A, Line 6</li> <li>Chine 1 X 038809.</li> <li>If the 3 Is a loss, enter "0".</li> <li>Chine 3 X 033809.</li> <li>If the 2 bus Line 4).</li> <li>Total Resident taxable income/loss NOT eligible for Income Based Rate from Page 2. Worksheet B, Line 7.</li> <li>Total Resident taxable income/loss NOT eligible for Income Based Rate from Page 2. Worksheet B, Line 7.</li> <li>Chine 3 X 034567.</li> <li>If the 3 is a loss, enter "0".</li> <li>Se To Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2. Worksheet B, Line 7.</li> <li>Chine 3 X 034567.</li> <li>If the 3 is a loss, enter "0".</li> <li>Se To Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2. Worksheet B, Line 8.</li> <li>Out 304567.</li> <li>For Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2. Worksheet B, Line 8.</li> <li>Chine 3 X 034567.</li> <li>If the 3 is a loss, enter "0".</li> <li>Se Total Non-Resident Tax Due (Line 7 plus Line 9).</li> <li>Total Non-Resident Tax Due (Line 7 plus Line 9).</li> <li>Total Non-Resident Tax Due (Line 7 plus Line 9).</li> <li>Total Non-Resident Tax Due (Line 7 plus Line 9).</li> <li>Total Non-Resident Tax Due (Line 5 plus Line 10).</li> <li>Totat ax Due (Line 5 plus Line 10).</li></ul>	and file a Change Form	entage from Page 3. Worksheet D. Line 3. if applicable
IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCOME-BASED TAXATION AND ARE NOT ELIGIBLE FOR LINES 3-4 OR LINES 8-9.       Place "X" in box to indicate a loss.         1. Pro Rata Resident taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet A, Line 6 is a loss, enter "0".       0.         2. Line 1 X. 038809. If Line 1 is a loss, enter "0".       0.         3. For Rata Resident taxable income/loss eligible for income Based Rate from Page 2, Worksheet A, Line 6.       0.         4. Line 3 X. 033809. If Line 3 is a loss, enter "0".       6.         5. Total Resident Taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 7.       7.         0. Line 6 X. 034567. If Line 6 is a loss, enter "0".       7.         0. Line 6 X. 024567. If Line 6 is a loss, enter "0".       8.         0. Line 6 X. 024567. If Line 6 is a loss, enter "0".       9.         1. Total Resident Taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 8.       0.0         10. Total Non-Resident Taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 8.       0.0         11. Total Tax Due (Line 5 plus Line 9).       10.       0.0         11. Total Tax Due (Line 5 plus Line 9).       10.       0.0         12. Code BIRT credit from Page 3, Worksheet E, Line 4.       12.       0.0         12. Estimated payments and other credits from Page 3, Worksheet E, Line 4.       12.		
INCOME-BASED TAXATION AND ARE NOT ELIGIBLE FOR LINES 3-4 OR LINES 8-9.       Place X: in Box to indicate a loss.         1. Pro Rata Resident taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet A, Line 5.       0         2. Line 1 X. 038009. If Line 1 is a loss, enter "0".       2.         3. Pro Rata Resident taxable income/loss eligible for income Based Rate from Page 2, Worksheet A, Line 6.       3.       0.0         4. Line 3 X. 033009. If Line 3 is a loss, enter "0".       4.       0.0         5. Total Resident Taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 7.       0.0         7. Line 6 X. 034567. If Line 6 is a loss, enter "0".       7.       0.0         9. Pro Rata Rushle income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 7.       0.0         9. Inte 6 X. 034567. If Line 6 is a loss, enter "0".       7.       0.0         10. Total Non-Resident Taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 8.       0.0         9. Line 8 X. 029667. If Line 6 is a loss, enter "0".       9.       0.0         10. Total Non-Resident Taxable income/loss eligible for income Based Rate from Page 2, Worksheet B, Line 7 plus Line 9.       10.       0.0         11. Total Tax Due (Line 5 plus Line 10).       10.       0.0       10.       0.0         11. Total Tax Due (Line 5 plus Line 12).       10.       10.       0.0	If your business terminated in 2018, enter the termination date	AND file a CHANGE FORM.  mm-dd-yyyy
INCOME-DASED FAXATION AND AND AND NOT Biglible for income Based Rate from Page 2, Worksheet A, Line 5.       1       00         2. Line 1X. 038809. If Line 1 is a loss, enter "0".       2.       00         3. Pro Rate Resident taxable income/loss biglible for income Based Rate from Page 2, Worksheet A, Line 6.       00         4. Line 3X. 033809. If Line 3 is a loss, enter "0".       4.       00         5. Total Resident Taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 7.       00         6. Pro Rata Non-Resident taxable income/loss NOT eligible for income Based Rate from Page 2, Worksheet B, Line 7.       00         7. Line 6 X. 034567. If Line 6 is a loss, enter "0".       7.       00         8. Pro Rata Non-Resident taxable income/loss seligible for income Based Rate from Page 2, Worksheet B, Line 7.       00         9. Line 8 X. 029567. If Line 8 is a loss, enter "0".       0.         10. Total Mon-Resident Tax Due (Line 7 plus Line 9).       10.         11. Total Tax Due (Line 5 plus Line 10).       11.       00         12. Code BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.       12a.       00         12. Code BIRT credit from Page 3, Worksheet K, Line 4.       12b.       00         12. Code BIRT credit from Page 3, Worksheet E, Line 4.       12b.       00         12. Code Bir Larest and Penalty. Refer to web site for current precentage.       14.		
from Page 2, Worksheet A, Line 5.       1       0         2. Line 1 X. 038809. If Line 1 is a loss, enter "0"       2       0         3. Pro Rata Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet A, Line 6.       3       0         4. Line 3 X. 038809. If Line 3 is a loss, enter "0"       4.       0         5. Total Resident Tax Due (Line 2 plus Line 4).       5.       0         6. Pro Rata Non-Resident taxable income/loss NOT eligible for Income Based Rate from Page 2, Worksheet B, Line 7.       6.       0         7. Line 6 X. 034567. If Line 6 is a loss, enter "0"       7.       8.       0         8. Pro Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet B, Line 8.       0       0         9. Line 8 X. 032567. If Line 8 is a loss, enter "0"       9.       0       0         10. Total Non-Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet B, Line 7 plus Line 9)       10.       0         11. Total Tax Due (Line 5 plus Line 10)       10.       10.       0         12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.       12a.       0         12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.       0       0         12b. Total payments and credits. (Line 12a plus Line 12b)       12c.       10         1		LINES 8-9.
2. Line 1 X. 038809. If Line 1 is a loss, enter "0"		
from Page 2, Worksheet A, Line 6.       3.       0.0         4. Line 3 X. 033809. If Line 3 is a loss, enter "0"		
4. Line 3 X. 033809. If Line 3 is a loss, enter "0"	<ol> <li>Pro Rata Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet A, Line 6</li> </ol>	
6. Pro Rata Non-Resident taxable income/loss NOT eligible for Income Based Rate from Page 2, Worksheet B, Line 7       0.         7. Line 6 X. 034567. If Line 6 is a loss, enter "0"		
from Page 2, Worksheet B, Line 7.       6.       0         7. Line 6 X. 034567. If Line 6 is a loss, enter "0".       7.       00         8. Pro Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet B, Line 8.       0.       0.         9. Line 8 X. 029567. If Line 8 is a loss, enter "0".       9.       0.0         10. Total Non-Resident Tax Due (Line 7 plus Line 9).       10.       0.0         11. Total Tax Due (Line 5 plus Line 10).       11.       0.0         12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.       12a.       0.0         12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.       12b.       0.0         12c. Total payments and credits. (Line 12a plus Line 12b).       12c.       12c.       0.0         13. Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16.       13.       0.0         14. Interest and Penalty. Refer to web site for current percentage.       14.       0.0         15. TOTAL DUE       Including Interest and Penalty (Line 13 plus Line 14).       0.0         16. Tax Overpaid. If Line 12c is greater than Line 11, enter difference here.       16.       0.0         17. Enter 50% of Page 2, Worksheet C, Line 3.       0.0       0.0         18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Op	5. Total Resident Tax Due (Line 2 plus Line 4)	5(
<ol> <li>Pro Rata Non-Resident taxable income/loss eligible for Income Based Rate from Page 2, Worksheet B, Line 8.</li> <li>Line 8 X. 029567. If Line 8 is a loss, enter "0".</li> <li>Total Non-Resident Tax Due (Line 7 plus Line 9).</li> <li>Total Non-Resident Tax Due (Line 5 plus Line 10).</li> <li>Total Tax Due (Line 5 plus Line 10).</li> <li>Total Tax Due (Line 5 plus Line 10).</li> <li>Total Tax Due (Line 5 plus Line 10).</li> <li>Estimated payments and other credits from Page 3, Worksheet E, Line 4.</li> <li>Estimated payments and credits. (Line 12a plus Line 12b).</li> <li>Total Payments and credits. (Line 12a plus Line 12b).</li> <li>Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16.</li> <li>Interest and Penalty. Refer to web site for current percentage.</li> <li>Interest and Penalty. Refer to web site for current percentage.</li> <li>Interest and Penalty. Refer to web site for current percentage.</li> <li>TotAL DUE including Interest and Penalty (Line 13 plus Line 14).</li> <li>Use payment coupon. Make check payable to: "City of Philadelphia".</li> <li>Total Verpaid. If Line 12c is greater than Line 11, enter difference here.</li> <li>Ton tuse this line to remit estimated payments.</li> <li>Do not use this line to remit estimated payments.</li> <li>OU</li> <li>Enter 50% of Page 2, Worksheet C, Line 3.</li> <li>OU</li> <li>Enter 50% of Page 2, Worksheet C, Line 3.</li> <li>Do not use this line to remit estimated payments.</li> <li>OU</li> <li>Refunded. Do not file a separate Refund Petition.</li> <li>Applied, up to the tax due, to the 2018 Business Income &amp; Receipts Tax Return.</li> <li>OU</li> </ol>		
from Page 2, Worksheet B, Line 8.       0         9. Line 8 X. 029567. If Line 8 is a loss, enter "0".       9.         10. Total Non-Resident Tax Due (Line 7 plus Line 9)       10.         11. Total Non-Resident Tax Due (Line 7 plus Line 9)       10.         11. Total Tax Due (Line 5 plus Line 10)       11.         12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.       12a.         12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.       12b.         12c. Total payments and credits. (Line 12a plus Line 12b)       12c.         13. Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16.       13.         14. Interest and Penalty. Refer to web site for current percentage.       14.         15. TOTAL DUE including Interest and Penalty (Line 13 plus Line 14).       00         16. Tax Overpaid. If Line 12c is greater than Line 11, enter difference here.       16.         17. Enter 50% of Page 2, Worksheet C, Line 3.       00         18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options.       18.         0VERPAYMENT OPTIONS Only available if Line 18 is greater than 0. Enter the amount to be:       19a.         19a. Applied, up to the tax due, to the 2018 Business Income & Receipts Tax Return.       19b.	7. Line 6 X .034567. If Line 6 is a loss, enter "0"	
10. Total Non-Resident Tax Due (Line 7 plus Line 9)		
11. Total Tax Due (Line 5 plus Line 10)       11.       .01         12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.       12a.       .01         12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.       12b.       .01         12c. Total payments and credits. (Line 12a plus Line 12b)       .02       .01         13. Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16.       .13.       .01         14. Interest and Penalty. Refer to web site for current percentage.       .14.       .01         15. TOTAL DUE including Interest and Penalty (Line 13 plus Line 14).       .01         Use payment coupon. Make check payable to: "City of Philadelphia"       .15.       .01         16. Tax Overpaid. If Line 12c is greater than Line 11, enter difference here.       .16.       .01         17. Enter 50% of Page 2, Worksheet C, Line 3.       .01       .01         00 not use this line to remit estimated payments.       .17.       .01         18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options.       .18.       .01         OVERPAYMENT OPTIONS       Only available if Line 18 is greater than 0. Enter the amount to be:       .02         19a. Refunded. Do not file a separate Refund Petition.       .01       .01         .0b. Applied, up to the tax due, to the 2018 Business Income & R	9. Line 8 X .029567. If Line 8 is a loss, enter "0"	
12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Line 8.       12a.       12b.         12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4.       12b.       12b.         12c. Total payments and credits. (Line 12a plus Line 12b)       12c.       12c.         13. Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16.       13.       12c.         14. Interest and Penalty. Refer to web site for current percentage.       14.       14.         15. TOTAL DUE including Interest and Penalty (Line 13 plus Line 14).       15.       00         16. Tax Overpaid. If Line 12c is greater than Line 11, enter difference here.       16.       00         17. Enter 50% of Page 2, Worksheet C, Line 3.       00       17.       00         18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options.       18.       00         OVERPAYMENT OPTIONS Only available if Line 18 is greater than 0. Enter the amount to be:       19a.       00         19a. Refunded. Do not file a separate Refund Petition.       19a.       00         19b. Applied, up to the tax due, to the 2018 Business Income & Receipts Tax Return.       19b.       00	10. Total Non-Resident Tax Due (Line 7 plus Line 9)	
12b. Estimated payments and other credits from Page 3, Worksheet E, Line 4	11. Total Tax Due (Line 5 plus Line 10)	11
12c. Total payments and credits. (Line 12a plus Line 12b)	12a. 60% BIRT credit from Page 3, Worksheet K, Line 4 or Worksheet D, Lin	ie 8 12a(
13. Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference on Line 16		
14. Interest and Penalty. Refer to web site for current percentage	12c. Total payments and credits. (Line 12a plus Line 12b)	12c(
14. Interest and Penalty. Refer to web site for current percentage	13 Net Tax Due: (Line 11 less Line 12c. If less than 0 enter the difference	on Line 16 13
Use payment coupon. Make check payable to: "City of Philadelphia"		
17. Enter 50% of Page 2, Worksheet C, Line 3.       17.       17.         Do not use this line to remit estimated payments.       17.       17.         18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options.       18.       00         OVERPAYMENT OPTIONS       Only available if Line 18 is greater than 0. Enter the amount to be:       19a.       00         19b. Applied, up to the tax due, to the 2018 Business Income & Receipts Tax Return.       19b.       00       00		i <b>a"</b>
17. Enter 50% of Page 2, Worksheet C, Line 3.       17.       17.         Do not use this line to remit estimated payments.       17.       17.         18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options.       18.       00         OVERPAYMENT OPTIONS       Only available if Line 18 is greater than 0. Enter the amount to be:       19a.       00         19b. Applied, up to the tax due, to the 2018 Business Income & Receipts Tax Return.       19b.       00       00		
Do not use this line to remit estimated payments	-	
18. Balance Available. Line 16 minus Line 17. If greater than 0 proceed to Overpayment Options		
OVERPAYMENT OPTIONS         Only available if Line 18 is greater than 0. Enter the amount to be:         19a. Refunded. Do not file a separate Refund Petition		
19b. Applied, up to the tax due, to the 2018 Business Income & Receipts Tax Return	OVERPAYMENT OPTIONS Only available if Line 18 is greater than 0. Er	nter the amount to be:
19c. Applied to the 2019 Net Profits Tax00		

**CITY OF PHILADELPHIA** 

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 #\_\_\_\_\_ 2018 NPT P1 9-28-2018



2018 NPT

## WORKSHEETS A, B and C 2018 NET PROFITS TAX RETURN

#### Instructions for Worksheets A and B

Enter on Line 1 the net income or loss from the appropriate Federal Tax return(s) or if applicable, the Profit and Loss Statement.

Examples of Line 2 adjustments (not all inclusive): Federal Form 1040, Schedule "C" filers - add back to net income any taxes based on net income which have been deducted in arriving at reported net income, e.g., prior year Net Profits Tax (the Business Income & Receipts Tax paid is deductible). Federal Form 1065 filers - add back to net income any taxes based on net income, capital gains, and guaranteed payments to partners; deduct from net income IRC section 179 expense. Nonresidents may take an income exclusion for Public Law 86-272 activity.

### WORKSHEET A: Business Income (Loss) for Residents

1.	Net Income (Loss)	1.	.00
2.	Federal Form 1065, Schedule K-1 and other adjustments	2.	.00
3.	Other taxable income	3.	.00
4.	Taxable Resident Net Income (Loss). Add Lines 1 through 3	4.	.00
5.	Taxable Pro Rata Resident portion of Net Income/Loss <b>NOT eligible</b> for Income-based rate. Enter here and on Page 1, Line 1	5.	.00
6.	Taxable Pro Rata Resident portion of Net Income/Loss <b>eligible</b> for Income-based rate. Enter here and on Page 1, Line 3	6.	.00

### WORKSHEET B: Business Income (Loss) for Nonresidents

Nonresidents of Philadelphia may apportion all or part of their net income to their places of business located outside of Philadelphia on Line 5, using **Worksheet NR-3** on Page 4. The apportionment is based on a **three factor** formula consisting of an average of the property owned, the salaries and wages paid, and the receipts earned during the tax year.

1.	Net Income (Loss)	1.		.00
2.	Federal Form 1065, Schedule K-1 and other adjustments	2.		.00
3.	Other taxable income	3.		.00
4.	Total Net Income (Loss). Add Lines 1 through 3	4.		.00
5.	Philadelphia apportionment factor from Page 4, Worksheet NR-3, Line 12	5.	•	
6.	Taxable Nonresident Net Income (Loss). (Line 4 times Line 5)	6.		.00
7.	Taxable Pro Rata Nonresident portion of Net Income/Loss <b>NOT eligible</b> for Income-based rate. Enter here and on Page 1, Line 6	7.		.00
8.	Taxable Pro Rata Nonresident portion of Net Income/Loss <b>eligible</b> for Income-based rate. Enter here and on Page 1, Line 8	8.		.00

## WORKSHEET C: Computation of Estimated Tax Base

If the amount on Line 3 is \$100 or less, estimated payments are not required. If the amount on Line 3 is greater than \$100, enter 25% of the amount on the first and second estimated coupon. If Net Profits Tax estimated payments are required, there are two payments due. The first estimated tax payment is due April 15, 2019 and the second estimated tax payment is due June 17, 2019. Estimated tax payments are not required on September 15, 2019 or January 15, 2020.

1.	Net Profits Tax Liability from Page 1, Line 11	1.	.00
2.	Business Income & Receipts Tax Credit from Page 1, Line 12a or Page 3, Worksheet D, Line 8	2.	.00
3.	Estimated Payments Base (Line 1 minus Line 2) If Line 2 is greater than Line 1, no Estimate coupon is needed	3.	.00

# WORKSHEETS D, E, K and EXTENSION 2018 NET PROFITS TAX RETURN

## These are worksheets only. Do not file these worksheets with your return.

**WORKSHEET D:** ALLOCATION OF BUSINESS INCOME & RECEIPTS TAX CREDIT FOR PARTNERSHIPS, ETC., WITH CORPORATE MEMBERS (THIS SCHEDULE IS TO BE USED ONLY BY PARTNERSHIPS, JOINT VENTURES AND ASSOCIATIONS WHICH ARE COMPOSED OF ONE OR MORE CORPORATE PARTNERS, CORPORATE JOINT VENTURES, OR CORPORATE ASSOCIATES.)

1.	Enter the portion of taxable income on which 2018 Business Income & Receipts Tax has been paid, AND which represents the distributive shares of net income of ALL CORPORATE MEMBERS	1.	.00
2.	Enter the total taxable income of the taxpayer on which 2018 BIRT has been paid	2.	.00
3.	Divide Line 1 by Line 2 and enter the percentage here and on Page 1 of the return	3.	%
4.	Enter the amount from Worksheet K, Line 2	4.	.00
5.	Multiply the amount on Line 4 by the percentage on Line 3	5.	.00
6.	Subtract Line 5 from Line 4	6.	.00
7.	Enter the amount from Page 1, Line 11	7.	.00
8.	Business Income & Receipts Tax Credit allowed. Enter the lesser of Line 6 or Line 7 here and on Page 1, Line 12a	8.	.00
_	WORKSHEET E: Summary of Payments and Other Cr	edits	 
1	2018 Estimated Net Profits Tax Payments	1	.00

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2.	Payments of 2018 Net Profits Tax made with Application for Extension of Time to File	2.	.00
3.	Overpayment of 2018 Business Income & Receipts Tax or 2017 Net Profits Tax to be applied to this return	3.	.00
4.	TOTAL of Lines 1 through 3. Enter here and on Page 1, Line 12b	4.	.00

_	WORKSHEET K: 60% Business Income and Receipts Ta	x Cre	dit	
1.	Enter the amount from Page 1, Line 1 of the 2018 Business Income & Receipts Tax or BIRT-EZ return	1.		.00
2.	Enter 60% of the amount on Line 1. If your entity has corporate members, <b>STOP HERE</b> and enter this amount on Worksheet D, Line 4	2.		.00
3.	Enter the amount from Page 1, Line 11 of the 2018 Net Profits Tax return	3.		.00
4.	Business Income & Receipts Tax credit allowed. Enter the lesser of Line 2 or Line 3 here and on Page 1, Line 12a	4.		.00

#### **EXTENSION WORKSHEET**

This is an extension worksheet to be used when figuring the amount of Net Profits tax you owe. You must file an actual return by the extension due date to satisfy your filing requirements. If an extension of time has been obtained from the Internal Revenue Service for filing your corporate, partnership or individual tax returns, the corresponding returns are due on or before the due date of the federal extension(s). You must pay 100% of the estimated tax due by April 15, 2019. Filing an extension coupon does <u>not</u> extend the time to pay the tax. Interest and penalty shall be added to the amount of tax not paid by the statutory due date. You will not receive written confirmation of your extension request. <u>NOTE</u>: If you have filed for an automatic federal extension but do not believe you will owe any tax, you do not need to file an extension coupon.

1.	100% of estimated 2018 NET PROFITS tax due	1.	.00
2.	Other payments and credits you expect to report on the NPT return	2.	.00
3.	Tax Balance Due (Line 1 minus Line 2).       Enter on the Extension Coupon.         If Line 2 is greater than Line 1, no extension coupon is needed	3.	.00

Calculation of Average Values of Real and Tangible Property Us	sed in Busine	SS: COLUMN A PHILADELPHIA	COLUMN B TOTAL EVERYWHERE
1. Inventories of Raw Materials, Work in Process and Finished Goods	1.		
2. Land and Buildings Owned (at average original cost)	2.		
3. Machinery and Equipment Owned (at average original cost)	3.		
4. Other Tangible Assets Owned (at average original cost)	4.		
5. Rented Property (at 8 times the net annual rental)			
6. Total average value of Property used WITHIN PHILADELPHIA			XXXXXXXXXX
7. Total average value of Property used <b>EVERYWHERE</b>	Γ	XXXXXXXXXX	
Computation of Apportionment Factors: 8A. Total average value of Philadelphia property from Column A, Line 6 ab	0/0	84	.00
	0ve		
8B. Total average value of property everywhere from Column B, Line 7 abo	ove		00
8C. Philadelphia property factor (Line 8A divided by Line 8B)		8C.	•
9A. Philadelphia Payroll			.00
9B. Payroll Everywhere			.00
9C. Philadelphia payroll factor (Line 9A divided by Line 9B)			•
10A. Philadelphia receipts before BIRT Statutory Exclusion		10A.	.00
10B. Gross receipts everywhere		10B.	.00
10C. Philadelphia receipts factor (Line 10A divided by Line 10B)		10C.	•
11. TOTAL FACTORS (Total of Lines 8C, 9C and 10C)		Г	
<ol> <li>Philadelphia apportionment factor (Line 11 divided by applicable numb Enter factor here and on Page 2, Worksheet B, Line 5.</li> </ol>		Γ	 ]•

#### Allocation versus Apportionment of a Nonresident's Net Profits

A nonresident individual, partnership, association or other unincorporated entity conducting or carrying on any business, profession, trade, enterprise or other activity is required to pay the Net Profits Tax (NPT) on the entire net profits of the business if <u>all</u> activity is conducted within the City of Philadelphia. This is true despite the absence of a Philadelphia office or business location.

Where a nonresident maintains <u>both</u> Philadelphia and non-Philadelphia branch offices, the taxpayer <u>may allocate</u> net profits between or among the Philadelphia and non-Philadelphia branch locations. The taxpayer must be prepared to show the Revenue Department that each branch office or location is self-sustaining and established. This is a question of fact, depending on the particular circumstances in each case. One factor (of many) used by the Department to support a branch office is the presence of separate branch accounting books and records to support the allocation of the net profits between or among the various branch offices. In the absence of separate accounting records, the nonresident taxpayer <u>must apportion</u> their net profits using the three-factor apportionment formula. **Refer to Income Tax Regulation 222 at <u>www.phila.gov/revenue</u>.**