

2022 BIRT and NPT Returns

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.

Form with input fields for PHTIN, EIN, and SSN.

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.
2. Tax Due as computed for new business.
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

- 3. Enter the taxable gross receipts from Schedule D, Line 10.
4. Tax Due as computed for new business.
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

- 1. Enter the amount of taxable income from BIRT-EZ Page 2, Line 5. To report a net loss, check the box.
2. Tax Due as computed for new business.
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

- 3. Enter the taxable gross receipts from BIRT-EZ Page 2, Line 10.
4. Tax Due as computed for new business.
Enter the amount of Line 4 on BIRT-EZ Page 1, Line 2.

For Business Income & Receipts Tax - HJ Filers

COMPUTATION OF TAX ON NET INCOME

- 1. Enter the amount of taxable income from BIRT-HJ (Schedule A or B), Line 12 or (Schedule H-1), Line 11. To report a net loss, check the box.
2. Tax Due as computed for new business.
Enter the amount of Line 2 on BIRT-HJ Page 1, Line 1 and if liable, NPT Page 1, Line 11.

11. COMPUTATION OF TAX ON GROSS RECEIPTS

- 3. Enter the taxable gross receipts from BIRT-HJ (Schedule H), Line 13 or 27.
4. Tax Due as computed for new business.
Enter the amount of Line 4 on BIRT-HJ 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 11.

