

CITY OF PHILADELPHIA

**APPLICATION FOR
PHILADELPHIA BUSINESS TAX ACCOUNT NUMBER
COMMERCIAL ACTIVITY LICENSE
WAGE TAX WITHHOLDING ACCOUNT**

**READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS FORM
CLEARLY PRINT OR TYPE ALL INFORMATION**

You can register online at: www.tax-services.phila.gov

There is no fee for a Commercial Activity License.

DEPARTMENT USE ONLY	
PHILADELPHIA BUSINESS TAX ACCOUNT NUMBER	
[] [] [] [] - [] [] [] [] [] [] [] []	
PHILADELPHIA COMMERCIAL ACTIVITY LICENSE NUMBER	
[] [] [] [] [] [] [] []	
REVENUE CODE 3702	

1A. IF THIS ACCOUNT IS FOR WAGE TAX WITHHOLDING ONLY, CHECK HERE: <input type="checkbox"/>		YOU MUST ENTER YOUR FEDERAL EMPLOYER IDENTIFICATION AND/OR SOCIAL SECURITY NUMBER EMPLOYER IDENTIFICATION NUMBER [] [] [] [] - [] [] [] [] [] [] [] [] SOCIAL SECURITY NUMBER [] [] [] [] - [] [] [] - [] [] [] [] [] [] PA STATE SALES and USE TAX NUMBER [] [] [] - [] [] [] [] [] [] [] []		
1B. IF THIS ACCOUNT IS FOR NET PROFITS TAX ONLY, CHECK HERE: <input type="checkbox"/>				
2A. DATE PHILADELPHIA BUSINESS BEGAN [] [] - [] [] - [] [] [] []	2B. ARE YOU CLAIMING "NEW BUSINESS" TAX STATUS UNDER PHILADELPHIA CODE 19-3800? YES <input type="checkbox"/> NO <input type="checkbox"/>			
3. DO YOU NEED PRIOR YEAR TAX FORMS? YES <input type="checkbox"/> NO <input type="checkbox"/>				
4. DATE WAGES FIRST PAID [] [] - [] [] - [] [] [] []				
5. TAXABLE MONTHLY PAYROLL \$ [] [] , [] [] [] , [] [] [] [] . 00				
6A. PRIMARY TYPE OF BUSINESS <input type="checkbox"/> CONSTRUCTION <input type="checkbox"/> WHOLESALE <input type="checkbox"/> RETAIL <input type="checkbox"/> MANUFACTURING <input type="checkbox"/> SERVICES <input type="checkbox"/> OTHER				
6B. DESCRIBE EXACT TYPE OF BUSINESS				
7. ENTITY NAME		8. TRADE NAME (IF APPLICABLE)		
9. BUSINESS ADDRESS (NUMBER AND STREET. DO NOT USE P.O. BOX NUMBERS.)		CITY	STATE ZIP CODE OWN <input type="checkbox"/> RENT <input type="checkbox"/>	
10. MAILING ADDRESS (IF DIFFERENT FROM BUSINESS ADDRESS.)		CITY	STATE ZIP CODE	
11. BRANCH OFFICE ADDRESS, IF ANY. (IF MULTIPLE LOCATIONS, ATTACH SEPARATE SHEET.)		CITY	STATE ZIP CODE OWN <input type="checkbox"/> RENT <input type="checkbox"/>	
12. BUSINESS TELEPHONE NUMBER	13. HOME TELEPHONE NUMBER	14. FAX NUMBER	15. E-MAIL ADDRESS	
16. TYPE OF ORGANIZATION (CHECK ONE) A) <input type="checkbox"/> SOLE PROPRIETOR B) <input type="checkbox"/> CORPORATION C) <input type="checkbox"/> ESTATE/TRUST		D) <input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC) <input type="checkbox"/> DISREGARDED ENTITY (LLC) CORPORATION <input type="radio"/> PARTNERSHIP <input type="radio"/> SOLE PROPRIETORSHIP <input type="radio"/> If Disregarded Entity, enter the City account number of the parent company _____		
		E) <input type="checkbox"/> PARTNERSHIP GENERAL PARTNERSHIP <input type="radio"/> LIMITED LIABILITY PARTNERSHIP <input type="radio"/> LIMITED PARTNERSHIP <input type="radio"/> Check here if any member is a corporation. <input type="checkbox"/>		
		F) <input type="checkbox"/> JOINT VENTURE Check here if any member is a corporation. <input type="checkbox"/>		
WAGE TAX ONLY G) <input type="checkbox"/> GOVERNMENT H) <input type="checkbox"/> ASSOCIATION I) <input type="checkbox"/> NON-PROFIT UNDER INTERNAL REVENUE CODE §501 (C) (3) (ATTACH COPY OF THE IRS EXEMPTION LETTER.)				
17. INDIVIDUALS, PARTNERS OR OFFICERS NAMES		18. HOME ADDRESS		
		19. SSN OR FEDERAL EIN		
20A. VOLUNTARY DISCLOSURE OF RACE AND GENDER INFORMATION RACE/NATIONAL ORIGIN: <input type="checkbox"/> ASIAN, PACIFIC ISLANDER <input type="checkbox"/> BLACK <input type="checkbox"/> HISPANIC <input type="checkbox"/> WHITE <input type="checkbox"/> OTHER (SPECIFY): _____ SEX: <input type="checkbox"/> MALE <input type="checkbox"/> FEMALE		20B. PRIMARY LANGUAGE OF BUSINESS OWNER <input type="checkbox"/> ENGLISH <input type="checkbox"/> SPANISH <input type="checkbox"/> KOREAN <input type="checkbox"/> RUSSIAN <input type="checkbox"/> OTHER (SPECIFY): _____		
I understand that if I knowingly make any false statement(s) herein, I am subject to penalties as prescribed by law.				
SIGNATURE		PRINT NAME		
_____		_____		
PHONE NUMBER		DATE		
_____		_____		

Mail the completed application to the **CITY OF PHILADELPHIA, DEPARTMENT OF REVENUE, P.O. BOX 1600, PHILADELPHIA, PA 19105-1600** or FAX to **215-686-6635**. If submitting by fax, **do not** mail this form.

INSTRUCTIONS

A Commercial Activity License is required for business conducted in Philadelphia. The license is free. If box 1A, 1B, 16G, 16H or 16I is checked, a Commercial Activity License is not required. You may apply for an account number online at www.phila.gov/revenue.

- » **Your Federal Employer Identification Number must be entered on this application.**
- » **A Social Security Number must be entered for a Sole Proprietorship.**
- » **Enter the Pennsylvania Sales and Use Tax license number.**

Block number:

1A and 1B. If this account is for Wage Tax or Net Profits Tax only, check the appropriate box.

2A and 2B. Indicate the exact date taxable Philadelphia business activity began in the spaces provided. If you are claiming "New Business" tax status under Philadelphia Code 19-3800 you must complete Page 2 of this application.

3. If you indicate "YES" on the front of the application, the appropriate tax returns will be mailed to you.

4. Indicate the exact date for which wage tax was first withheld in the spaces provided.

5. Your taxable monthly payroll will determine if you remit wage tax quarterly, monthly, semi-monthly or weekly.

6A. Check one box only to indicate your primary type of business.

6B. Indicate the exact type of business, e.g., manufacturing children's clothing, retail plumbing supplies, wholesale grocery items, etc.

7. Indicate your entity name.

8. If you operate your business under a different name than in **Block 7**, enter here.

9. Enter your business address. **Do not use a Post Office Box number as your business address.** Indicate if you own the property. **If you own the property used for business purposes and it is located within Philadelphia, you will also be liable for Business Use and Occupancy tax.**

10. Enter your primary mailing address if different from the business address. **Do not use a Post Office Box number as your business address.**

11. Branch locations would include any business location from which you are paying taxes, such as non-Philadelphia retail establishments that withhold wage tax from Philadelphia residents. **Do not use a Post Office Box number as your branch office address.**

12 through 15. Indicate daytime information.

16. Check the appropriate organization.

17 through 19. If additional space is needed, attach a separate sheet. Corporate officers and partners must include their Social Security number in **Block 19**; corporate partners must include the EIN of the corporation.

20A and 20B. The information requested is on a voluntary basis only. You are not required to furnish this information, but are encouraged to do so. If your entity is a partnership or a corporation, please check the boxes that apply to the majority owner or owners.

Department of Revenue Information:

PHONE: 215-686-6600

E-MAIL: revenue@phila.gov

INTERNET: www.phila.gov/revenue

Department of Licenses and Inspections Information:

PHONE: 215-686-2463

E-MAIL: license.issuance@phila.gov

INTERNET: www.phila.gov/li

City of Philadelphia
New Business Tax Status
Philadelphia Code 19-3800

Applicant's EIN/SSN:

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Complete this page if you are seeking status as a new business under Philadelphia Code 19-3800 which exempts the business from paying Business Income & Receipts Tax for the first two years of operation.

Section A - Eligibility

1. Is this a reactivation of an existing Business Income & Receipts Tax account that has been active within the last five years?
Yes: No:

2. Is this a business affiliated with or sharing substantial common ownership or control with a business that has filed a Business Income & Receipts Tax return?
Yes: No:

3. Is this a business created through an ownership change of a business that has filed a Business Income & Receipts return including but not limited to:
 - a) A merger, acquisition, or reorganization?
 - b) The transfer of an existing business to a person who maintains the same or substantially similar business?
 - c) The closing of a business and its subsequent reopening as the same or similar business?Yes: No:

4. Is this business primarily engaged in holding, selling, leasing, transferring, managing or developing real estate?
Yes: No:

If you answered yes to any of the above questions you do not qualify for new business tax status under Philadelphia Code 19-3800.

Section B - Employment Requirements

1. Do you agree to employ at least three full-time employees who are not family members and who work at least sixty percent of their time in the City of Philadelphia within the first 12 months of your business start date and continuously thereafter through the 18th month of your start date?
Yes: No:

2. Do you agree to employ at least six full-time employees who are not family members and who work at least sixty percent of their time in the City of Philadelphia from the 18th month of your start date through the 24th month of your start date?
Yes: No:

If you answered no to either question you do not qualify for new business tax status under Philadelphia Code 19-3800. If you answered yes to both questions you will automatically be registered for a wage tax account and be subject to wage tax filing requirements.

If you initially qualify for new business tax status and subsequently fail to meet the employment requirements set forth in this section you will retroactively be subject to the full Business Income & Receipts Tax, including interest and penalty charges from the start date of business.

Applicant's Name: _____ Applicant's Signature: _____

Date: _____ Telephone Number: _____ E-mail Address: _____