

December 1, 2020

BIRT refund guidance for businesses that decide to amend their 2020 estimated payment

Philadelphia businesses that overestimated their 2020 Business Income & Receipts Tax (BIRT) estimated payment, can amend their return and receive a refund.

To receive a refund, businesses must amend their 2019 BIRT return. To do so:

- Contact your tax professional, **or**
- Use the City of Philadelphia's eFile/ePay website
<https://ework.phila.gov/revenue/>

The Philadelphia Department of Revenue will also accept amended paper 2019 BIRT returns, but these refunds may take considerably longer to process.

Businesses should amend their 2020 estimate by entering new amount on **page 1, line 4**, and requesting a refund on **line 10A**. They should NOT submit a separate refund petition. No other action is required.

The refund will be based on the difference between the original return and the new 2020 BIRT estimated payment amount.

Please note: Underestimating 2020 BIRT liability will result in interest and penalty. Interest and penalty will be calculated back to April 15, 2020.

Businesses will receive a letter, letting them know the Department of Revenue received their amended return. Upon receipt of this letter, businesses can expect to receive their refund in approximately six to eight weeks.